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Reports

on the

Administration of the Excise Department in the Bombay Presidency, Sind and Aden

For the Financial Year 1928-29

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REPORT ON THE ADMINISTRATION OF THE EXCISE DEPARTMENT IN THE BOMBAY PRESIDENCY, FOR THE YEAR 1928-29

CHAPTER I

Administrative Changes

The following changes were introduced in the Excise system and arrangements during the year 1928-29 :—

(1) The rationing system was continued, the rations for all Districts being fixed at the same figures as for 1927-28 (G. R., R. D., No. 9869 of 9th January 1928).

(2) The still head duty on 60° U. P. country spirit supplied to the Att shop in the Jalalpore taluka of the Surat District was reduced from Rs. 3 to Rs. 2-4 per gallon, the rate applicable to all the other shops in the taluka (G. R., R. D., No. 77/28 dated 3rd February 1928).

(3) A new scheme for the maintenance by foreign liquor licensees of correct sale statistics was introduced (G. R., R. D., No. 5629/24 of 7th February 1928).

(4) The scale of fees for the privilege of vend of foreign liquor was revised (G. R., R. D., No. 5629/24 of 7th February 1928).

(5) A special fee at the prescribed rates was levied on foreign liquor imported into the Presidency proper by private persons (G. R., R. D., No. 5629/24 of 7th February 1928).

(6) The tree-tax rates in the Umbergaon Petha of the Thana District were raised from Rs. 2 and Rs. 5 for date and wild palm and cocoanut and brab respectively to Rs. 3 and Rs. 7-8 (G. R., R. D., No. 50/28 of 2nd April 1928).

(7) The duty on ganja was increased from Rs. 30 to Rs. 35 per seer (G. R., R. D., No. 9869/24 of 9th January 1928).

(8) Shops for the retail sale of opium in the Town and Island of Bombay were given out on fixed fees instead of being auctioned (G. R., R. D., No. 10287/24 of 16th February 1928).

(9) Retail opium shops on the borders of Indian States which were hitherto given out on fixed fees, with maxima or fixed selling prices, were disposed of by open auction, with a restriction as to the maintenance of minima selling prices where fixed selling prices were previously in force (G. R., R. D., No. 8629/24 of 16th January 1928).

(10) Collectors were authorised to dispose of Excise shops by calling for tenders in cases where on account of combination amongst bidders, no bids or inadequate bids were offered at the auctions (G. R., R. D., No. 1258/28 of 29th September 1928).

2. All statistics of revenue with the exception of those relating to "Gain on sale proceeds of Excise opium" and of consumption herein dealt with relate to British Districts only.

CHAPTER II

Country Spirit

3. *Sale strengths.*—The sale strengths prescribed for country spirit remained the same as in the previous year, *viz.*, 30°, 40° and 60° U. P. The sale of 30° U. P. was however confined to those border shops where it was found necessary to maintain spirit of higher strength owing to the unwillingness of the adjoining States to reduce the strength of spirit sold at their border shops.

The policy of discouraging the consumption of stronger spirit by restricting a certain number of shops in each District to the exclusive sale of weak spirit was continued in places where such a policy had proved successful. But in certain areas where it was found that such a restriction had only driven people to stronger spirit illicitly distilled or imported, it was found necessary to remove the restriction and allow the sale of stronger spirit at the shops.

4. *Receipts from still head duty.*—The revenue from still head duty amounted to Rs. 1,22,83,293 against Rs. 1,30,95,757 in the previous year (Imperial Return I—Column 2) showing a decrease of Rs. 8,12,464. The decrease is due to a fall in the issues of country spirit.

5. *Vend and License Fees.*—The receipts from fees for the right of retail vend of country spirit at shops decreased from Rs. 87,04,364 to Rs. 84,93,878 (Imperial Return I—Column 4), due to absence of keen competition at the auctions in the majority of districts. In some districts there was competition at the auctions, but this was more than counterbalanced by the lack of competition in other districts, owing to the losses sustained by licensees in previous years on account of rash bidding. Of the total fees, Rs. 82,40,322 represent vend and Rs. 2,53,556 license fees.

6. *Revenue and consumption under the outstill system.*—The country spirit arrangements in the Akrani continued to be managed by the Forest Department. The sale proceeds of spirit in the area amounted to Rs. 59,896 against Rs. 35,376 in the previous year. The consumption which is of 60° U. P. amounted to 39,900 bulk gallons against 23,600 in the previous year. The increase is due to a good season and to marriages and festivals among the Bhils.

7. *Working of the Contract Supply System.*—The contract supply system continued only in the Sankheda Mewas in the Rewa Kantha Agency and in the Mahi Kantha leased area.

The supplies of spirit were well maintained throughout the year under report.

The Nasik Distillery with its dependant warehouses continued to be managed departmentally and was worked satisfactorily.

8. *Working of the Mahura Flowers Act.*—Cases of illicit possession of mahura flowers increased from 88 in 1927-28 to 119 in 1928-29 in the Kaira District and from 9 to 12 in the Kolaba District while in the Thana and Nasik Districts there was a decrease from 107 and 43 in 1927-28 to 68 and 21 respectively in 1928-29.

9. *Country Spirit Shops.*—The number of shops for the retail vend of country spirit fell from 1,589 in 1927-28 to 1,579 in the year under report. Eight shops were closed on the recommendation of the Excise Advisory

Committees concerned and two shops were closed as they were considered unnecessary in the localities in which they were situated.

10. *Advisory Committees.*—The various Excise Advisory Committees in the Presidency proper held 459 meetings at which 381 recommendations were made. Out of these 142 recommendations were wholly accepted and 8 partially accepted. Many recommendations—56—referred to alterations in the hours of sale and could not be accepted, this being a question of general application. The hours of sale were the same as in the previous year, *viz.*, opening hour 10-30 a.m. and closing hour 8 p.m. except in the following cases :—(*i*) in Bombay, where it was 9 p.m., (*ii*) on the Railway lines up to Thana on G. I. P. Railway, and Virar (Bassein Taluka) on the B. B. & C. I. Railway where it was 8-30 p.m. and (*iii*) in Poona City and Cantonment and Kirkee Cantonment where it was 7-30 p.m. from 1st September to 28th February.

11. *Consumption.*—Appendix A, Column II, shows in terms of proof gallons the sale of spirit at shops. There was a decrease of 38,721 proof gallons or about 3 per cent. There was a reduction in consumption in the Ahmedabad, Thana, Bombay Suburban, Kolaba, Ratnagiri, Dharwar, Belgaum and Poona Districts and the Town and Island of Bombay. In all the other Districts there was an increase in consumption. The noteworthy decreases occurred in the Town and Island of Bombay (56,201), Thana (12,169), Bombay Suburban District (5,406), Poona (3,933), Ahmedabad (3,571) and Kolaba (3,021). In Bombay the decrease was due to the prolonged mill strike, and the general trade depression and also partially to the taste for beer among the labourers in preference to country spirit. In the other Districts the decrease was due to the general trade depression and high selling price of country spirit. The main increases in consumption were in West Khandesh (12,600), Surat (6,997), Broach (5,468), East Khandesh (4,586) and Kaira (3,109) and is attributed to a good agricultural season and lowering of the selling prices by licensees. In Surat District the increased consumption of country spirit was to some extent at the expense of toddy the sales of which were affected by the anti-drink movement. The following statement shows in respect of Bombay City and each district (1) the ration fixed for 1928-29, (2) the actual consumption in 1928-29 and 1927-28 and (3) the cases of illicit distillation, possession, sale and import detected in 1928-29 and 1927-28.

Name of District	Ration in London Proof gallons 1928-29	Consumption in London Proof gallons			Cases of illicit importation, possession, sale and distillation		
		1928-29	1927-28	Increase or decrease	1928-29	1927-28	Increase or decrease
Ahmedabad ..	68,536	53,395	56,966	−3,571	176	198	−22
Kaira	35,999	23,836	20,727	+3,109	306	379	−73
Panch Mahals ..	45,864	34,692	32,755	+1,937	542	526	+16
Broach ..	44,963	31,892	26,424	+5,468	65	66	−1
Surat	2,06,809	1,25,609	1,18,612	+6,997	300	394	−94
Thana ..	1,53,196	1,11,515	1,23,684	−12,169	575	418	+157

Name of District	Ration in London Proof gallons 1928-29	Consumption in London Proof gallons			Cases of illicit importation, possession, sale and distillation		
		1928-29	1927-28	Increase or decrease	1928-29	1927-28	Increase or decrease
Bombay Suburban.	63,197	40,734	46,140	−5,406	17	10	+7
Bombay ..	4,23,191	3,53,601	4,09,802	−56,201	73	39	+34
Kolaba ..	90,894	51,627	54,648	−3,021	71	52	+19
Ratnagiri ..	79,482	39,487	41,648	−2,161	96	102	−6
Kanara ..	26,819	20,377	19,643	+734	64	55	+9
Dharwar ..	48,796	30,486	31,444	−958	100	118	−18
Belgaum ..	50,345	28,224	28,664	−440	80	169	−89
Bijapur ..	22,200	11,809	9,749	+2,060	148	159	−11
Sholapur ..	27,138	23,733	21,499	+2,234	110	52	+58
Satara ..	13,073	11,076	10,190	+886	43	61	−18
Poona ..	1,00,680	62,452	66,385	−3,933	21	20	+1
Ahmednagar ..	19,097	12,258	11,947	+311	15	7	+8
Nasik ..	45,613	33,539	31,860	+1,679	199	265	−66
West Khandesh ..	91,179	74,951 *15,972	62,351 *9,434	+12,600 +*6,538	2,004	1,637	+367
East Khandesh ..	68,888	46,369	41,783	+4,586	268	428	−160
Total ..	17,25,959	12,37,634	12,76,355	−38,721	5,273	5,155	+118

* Akrani Mahal of the West Khandesh District.

The rations fixed for 1928-29 were the same as those for 1927-28 except in the case of the West Khandesh, East Khandesh, Surat and Thana Districts. For the West Khandesh District, an extra ration of 15,000 proof gallons was sanctioned by Government to meet the increased demand for liquor due to a good agricultural season and to marriages and festivals amongst the drinking classes. The extra ration was made up by the transfer of 4,000, 5,500 and 5,500 proof gallons from the unexpended surplus ration of the East Khandesh, Surat and Thana Districts respectively. On the whole therefore there was no change in the total ration of the Presidency proper. Ih spite of a good season the total consumption fell below the allotted ration by 488,325 proof gallons. The general causes of the decrease are the poor economic condition of the people due to continued trade depression and the prolonged mill strike in Bombay, illicit distillation in tracts where there are facilities for it, illicit importation of liquor from Indian States or Foreign territories, the unpopular low strength of country spirit, high selling prices and a growing taste among the drinking classes for cheap foreign spirit and beer, wherever available. Where cheap foreign spirit or beer was not easily obtainable the ordinary consumer of country spirit had recourse to illicit supplies either distilled in the vicinity or imported from adjoining Indian States or Foreign territories where country spirit is comparatively very cheap. This accounts for an increase by 118 in the number of offences relating to illicit importation, possession, sale and distillation.

12. *Temperance activities.*—No temperance activities of note occurred in Bombay City. In the mofussil there were no temperance movements of any kind except in the Surat District where a vigorous anti-drink campaign was carried on.

13. *Administration of Distilleries and Warehouses.*—There were two distilleries and 37 bonded warehouses during the year under report.

The issues to retailers in British Districts of duty paid spirits amounted to 1,234,882 proof gallons (exclusive of 16,203 proof gallons issued from the Dhadgaon distillery to the Akrani Outstill area) against 1,276,567 proof gallons in the previous year.

14. *Retail sale in excess of prescribed limits.*—Permits for the sale of country spirit in excess of the prescribed limits were granted in all Districts except Nasik, Ahmednagar, Satara, Sholapur, Bijapur, Dharwar and Ratnagiri. The total quantity sold under such permits was 269 gallons of 30° U. P., 1581 gallons of 40° U. P. and 22,267 gallons of 60° U. P. against 62 gallons of 30° U. P., 1,355 gallons of 40° U. P. and 24,563 gallons of 60° U. P. in the previous year. Similar permits were also granted for the sale of toddy under which 3,704 ; 20 ; 4,728 ; 25 ; 378 and 10 gallons were sold in the Thana, Bombay Suburban, West Khandesh, Poona, Sholapur and Belgaum Districts respectively.

CHAPTER III

Toddy

15. *Revenue.*—The revenue under this head is derived from (1) tree tax and (2) fees for the retail sale of toddy. It amounted to Rs. 45,72,878 in the year under report as compared with Rs. 47,62,154 in the previous year (Column 11 of Imperial Return I), a decrease of Rs. 1,89,276.

16. *Tree Tax.*—The receipts from tree tax amounted to Rs. 17,07,519 during the year under report as against Rs. 18,32,782 in the previous year (Column 8 of Imperial Return I). The decrease was due to a decrease in the total number of trees tapped.

17. *Vend and License Fees.*—The revenue from vend fee was Rs. 28,28,834 and from license fees Rs. 36,525 amounting in all to Rs. 28,65,359 as against Rs. 29,29,372 in the preceding year (Column 9 of Imperial Return I). The decrease was due to want of keen competition at the auctions.

18. *Trees licensed for tapping.*—The number of trees licensed for tapping for the sale of raw toddy during the year under report and in the previous year is given below (Appendix B).

Year	Cocoanut	Brab	Date and Wild palm	Total
1927-28	43,074	21,659	314,371	379,104
1928-29	35,287	21,537	288,694	345,518
	−7,787	−122	−25,677	−33,586

There was a substantial decrease in the total number of trees tapped. The main decrease occurred in the town and island of Bombay and in the Surat, Thana and Sholapur Districts. The decrease in the number of cocoanut trees was largely in the town and island of Bombay where toddy is generally consumed by lower classes particularly millhands. On account of the exodus of millhands from the city due to the mill strike, less toddy was consumed and consequently fewer trees were tapped. In Surat there was a decrease of 19,636 in the number of date trees tapped during 1928-29. The decrease was mainly due to the anti-drink movement which was carried on in that district during the year under report as a result of which 19 toddy shops and 178 tree foot booths remained undisposed of. In the Thana District there was a decrease of 7,602 in the number of trees tapped. The decrease was wholly in the Umbergaon Petha and was due to the agitation carried on by the toddy licensees in the Petha as a protest against the increase in the tree tax from Rs. 2 to Rs. 3 per date tree. There was a decrease of 1,190 in the number of trees tapped during the year in the Sholapur District, but this decrease was accompanied by a rise in the consumption of toddy. The obvious conclusion for this is either that the trees yielded a larger quantity of toddy or that the licensees resorted to adulteration of toddy to a greater extent.

19. *Toddy Licenses.*—The Licenses of different descriptions granted during the year and in the previous year were :—

Year	Domestic consumption	Treefoot booths	Shops	Hawking	Total
1927-28	12,668	3,156	1,046	31	16,301
1928-29	10,593	3,194	1,044	15	14,846
	−1,475	+38	−2	−16	−1,455

The decrease in the total number of domestic consumption licenses is mainly due to a decrease of 1,889 such licenses in the Surat District, though this decrease is partially counteracted by an increase in such licenses in the Panch Mahals District. The decrease in the domestic consumption licenses in Surat was as explained above, due to the anti-drink movement while the increase in such licenses in the Panch Mahals was due to the growing taste for toddy among the local people as being cheaper than country spirit. The increase of 38 in tree foot booths is due to the fact that 24 booths in the Thana District and 12 in the Nasik District which remained undisposed of were not included in the number of sanctioned booths shown in the report for 1927-28. Two new booths were opened in the year under report in the West Khandesh District. Two toddy shops in the Belgaum District and one in Ratnagiri District were closed during the year as against one new shop opened in the West

Khandesh District. The decrease in the number of hawking licenses was due to the non-renewal of 16 such licenses during the year in Bombay City in accordance with the policy of Government to abolish these licenses within five years.

20. *Consumption.*—The total sales show a decrease of 1,196,898 gallons which is mainly shared by the Surat and Thana Districts and was due to the anti-drink movement started in the Surat District and in the Umbergaon Petha of the Thana District as stated previously. There was also a decrease in the Town and Island of Bombay on account of the prolonged mill strike and the exodus of millhands to their villages.

21. *Manufacture of Gul from Sweet Toddy.*—In the Kanara District 6 persons were permitted to manufacture gul as against 4 in the previous year. The number of trees tapped free of duty for this industry during the year under report was 65 as against 49 in the previous year. No permission for the manufacture of gul from sweet toddy was granted in any other part of the Presidency.

CHAPTER IV

Foreign Liquor including those of Indian Manufacture

22. *General—The New Foreign Liquor Scheme.*—With effect from 1st April 1928, Government sanctioned the introduction of a new scheme for the maintenance by foreign liquor licensees of correct sale statistics and the revision of the scale of fees for the privilege of vend of foreign liquor. The main features of the new scheme are (*i*) restriction of the functions of the wholesale licensee to supplying the trade only; (*ii*) control by permits (*a*) of the transport of liquor from the wholesaler (or Ordinary Trade and Import Licensee as he is now called) to the retail dealer or from one retail dealer to another, (*b*) of the transfer of stocks from one godown to another to facilitate stock checking, and (*c*) of sales to parties outside the Presidency proper; and (*iii*) the stamping by the Excise Staff of all liquor bottles stocked in railway dining cars.

With the withdrawal of the privilege of sale to the public from wholesalers, such of the wholesalers who desired to continue selling to the public were granted special retail " Off " licenses whereunder sales were restricted to not less than one dozen quart bottles or two gallons at a time while the right of importing and selling to other licensees was restricted to Ordinary Trade and Import licensees. Hotels and Clubs which desired to import for their own needs were granted special import licenses.

Instead of a fixed license fee, as hitherto, all retail licenses were assessed on their actual sales according to a scale of fees sanctioned by Government. The fees for cheap foreign spirits was 50 per cent. in excess of the fee fixed for superior spirits. Besides the fees on actual sales, which were levied quarterly in arrears, licenses under which liquor was sold for consumption on the premises had to pay additional fees which were determined by auction in the case of retail " On " shops in Bombay while in the case of Hotels, Refreshment Rooms, Dak Bungalows, Traveller's Bungalows, Railway Refreshment Rooms, dining cars or permanent Refreshment

Stalls, the fees were fixed by the Collector subject to the Commissioner's sanction or according to the scale approved by Government.

With a view to discourage direct imports by private persons, private importers were required to pay a special fee at the prescribed rates in addition to vend fees. The object was to prevent the circumvention of payment of the new license fees by the public by importing direct.

23. *Revenue.*—The revenue under this head chiefly consists of (1) duty on Indian made liquors, (2) license fees for the sale of such liquors as well as imported liquors, and (3) vend (pass) fees on foreign liquors (*a*) imported at the port of Bombay or (*b*) imported into the Bombay Presidency from other parts of British India and Indian States and foreign possessions, or (*c*) manufactured in the Bombay Presidency. During the year under report the revenue under (1) amounted to Rs. 6,96,943 against Rs. 7,78,883 in the previous year (columns 12, 15, 19 and 20 of Imperial Return I). The decrease is mainly due to the fall in imports of Indian made foreign liquor—spirits as well as beer. The decrease in imports of Indian made foreign spirits was due to the prolonged millstrike in Bombay and the general trade depression while the decreased imports of Indian made beer are attributed to the increase in selling prices in consequence of the new scheme of assessing license fees on actual sales. There was an increase in the receipts from duty on commercial spirits owing to the larger quantity of rectified spirits used for the manufacture of medicines, but this increase was wiped out by the large decrease in receipts from duty on Indian made foreign liquor. The revenue under (2) decreased from Rs. 14,95,931 in the previous year to Rs. 13,94,673 (columns 13, 16, 21 and 22 of Imperial Return I). The decrease is due to the fact that in the year under report, the bulk of license fees which accrued from the assessment on actual sales, was levied in arrears after the end of each quarter and so only nine months' fees were credited to the accounts of the year under report whereas formerly the whole year's fees used to be recovered in advance in March and credited to the accounts of the preceding year.

Vend (pass) fees have as usual been included in the column of license fees.

24. *Imports and consumption of Foreign Liquor.*—The gross imports of foreign liquor into Bombay City by sea compared with those of the previous year are as follows :—

Year	Fermented Liquor (Liquid Gallons)	Wines (Liquid Gallons)	Potable Spirits (Proof Gallons)	Denatured and Perfumed Spirits (Liquid gallons)
1927-28	12,89,134	82,519	257,435*	320,744
1928-29	12,35,362	75,756	227,891†	263,584
Total ..	—53,772	—6,763	—29,544	—57,160

* Includes 705 bulk gallons of liqueurs. † Includes 255 bulk gallons of liqueurs.

Exports to other provinces are made from these imports as Bombay is a large distributing centre for the whole of India.

The following table gives the statistics of sales in the Presidency proper of foreign liquor in the year under report, compared with those in the previous year (Imperial Return IV, columns 9, 10, 11, 12, 13 and 15) :—

Year	Fermented Liquors (Bulk Gallons)	Wines (Bulk Gallons)	Potable Spirits (Bulk Gallons)	Denatured Spirits (Bulk Gallons)
1927-28	628,471	35,268	248,627	215,598
1928-29	873,991	41,911	290,480	235,741
Total ..	+245,520	+6,643	+41,853	+20,143

The increase in the consumption of fermented liquors, wines and potable spirits is due to the fact that during the year under report, the statistics of sale were correctly recorded in accordance with the new scheme introduced by Government, while in previous years the figures of sales were by no means reliable. Had the old system of accounts continued during the year under report, the figures of consumption would probably have been lower than the figures of 1927-28, as a matter of fact there was a considerable decline in the consumption of foreign liquor on account of the prolonged mill strike in Bombay, the general trade depression and the closure of the shops in Bombay during the communal riots in February. Besides the new system of maintenance of correct statistics on account of which there is an all round increase, the increase in the sales of fermented liquors is attributed to the growing taste for beer among the working classes, in preference to stronger beverages. Every 'Off' and 'On' shop in Bombay has either a Frigidaire or large ice bag so that iced beer is obtained at any time of the day either for consumption on the premises where it is allowed or for removal. The price of beer varies from 8 to 10 annas a bottle and the beer sold is more palatable than the weak country spirit. Hence it is that the increased consumption of beer is at the expense of country spirit. There is an increase in the sales of denatured spirits in all Districts. The increase is mostly due to the use of denatured spirits for stoves and industrial purposes but in some districts the increase is attributed to the use of this spirit for potable purposes by the poorer classes owing to the high price of and other restrictions on country spirit. The question of checking the use of this spirit for potable purposes without hampering its legitimate uses is being dealt with by reducing the number of existing licenses and rejecting applications for licenses where a legitimate demand for this class of spirit does not exist. The imports of denatured spirit through the Port of Bombay amounted to 256,711 gallons as against 315,022 gallons in the previous year. The major portion of the imports, 247,464 gallons, were from Java while other imports were from the United Kingdom, the United States of America, the Netherlands and Calcutta. The decrease in imports is due to the large balances in hand with the importers at the end of 1927-28.

25. *Canteen Tenant Licenses.*—The number of Canteen Tenant licenses issued during the year under report was 35, the same as in the previous year. The total quantity of beer sold under these licenses was 158,755 gallons as against 183,544 gallons in 1927-28. Canteen tenant licenses were not affected by the new system of assessment of license fees on sales but continued to be granted on a nominal fee of Rs. 24 per annum for a regiment and Rs. 12 per annum for smaller units. The question of placing these licenses on the same footing as other foreign liquor retail licenses in regard to payment of fees is still under consideration.

26. Messrs. Kemp and Company, N. Powell and Company, Wright and Company and M. J. Gajjar of Bombay, Wingate and Company of Poona and the Gujerat Chemical Works of Ahmedabad continued to manufacture spirituous medicinal and toilet preparations in bond at the concession rate of duty of Rs. 5 per proof gallon. Medicinal and toilet preparations at the lower rate of duty were imported into Bombay from the following firms :—

(1) The Alembic Chemical Works Company, Ltd., Baroda ;
(2) The Bengal Chemical and Pharmaceutical Works, Calcutta ;
(3) The Ranaghat Chemical Works, Calcutta ;
(4) Dr. Bose's Laboratory, Calcutta ;
(5) Dr. Burman's Laboratory, Calcutta.

The sales of rectified spirit were 359 gallons as against 552 in the previous year (Col. 14 of Imperial Return IV). No accounts of medicated wines are required to be kept and so column 16 of Imperial Return IV is blank.

Indian made foreign spirit is manufactured at the Gujerat Chemical Works at Ahmedabad, the Alembic Chemical Works Company at Baroda and the Government Central Distillery at Nasik. The Gujerat Chemical Works supplied 21,849 gallons of duty free rectified spirit to the Government Medical Stores, Bombay, against 22,598 gallons in the preceding year. Two hundred and two gallons of denatured spirit were manufactured at the Gujerat Chemical Works as against 324 gallons in 1927-28.

27. *Licenses.*—The number of licenses for the sale of foreign liquor was 2,546 against 2,341 in the preceding year. The increase is mainly due to 116 extra licenses for the wholesale and retail sale of denatured spirit and 94 temporary refreshment stall licenses. There are slight increases and decreases under the other classes of licenses. Fifty licenses were issued for the manufacture of perfumed spirits and six licenses for the manufacture of flavouring essences.

CHAPTER V.

Intoxicating Drugs other than Opium.

Hemp Drugs.

28. *Cultivation and outturn of Ganja.*—Cultivation of ganja was not allowed during the year under report as there was in stock a large quantity of ganja out of the previous year's crop.

29. *Issues from Warehouses.*—The issues from the Warehouses during the year under report and the year 1927-28 are contrasted below :—

	1927-28		1928-29	
	Ganja	Bhang	Ganja	Bhang
	Maunds	Maunds	Maunds	Maunds
Issued for sale in the Bombay Presidency	1,109	191	955	200
Exported to Indian States ..	108	31	81	30
Exported to other provinces ..	27	....	23	....
Exported to foreign countries ..	15	....	....	....

30. *Fluctuations in consumption.*—The following table shows the consumption as compared with that of the previous year :—

Year	Ganja	Bhang
	Seers	Seers
1927-28	38,587	7,936
1928-29	32,881	8,043

The decrease in the consumption of ganja was mainly in the Bombay City and the districts of Dharwar, East Khandesh, Satara, Nasik, Ahmedabad, Poona, Kanara and Ahmednagar. The decrease is attributed principally to the high selling prices at the shops due to the enhancement of duty. In the Bombay City the decrease was partly due to the prolonged mill strike. In the Sholapur district, however, there was an increase due partly to the cheap selling prices at the shops owing to competition and partly to the good harvest.

There was an increase in the total consumption of bhang mainly in the Poona district which is attributed to the better classes of the people taking to Bhang in the form of " Ghota." In the Nasik and the East Khandesh Districts, however, there was a decrease. In the former district the decrease is attributed to the fact that the old licensees having lost their shops had sold their stock at cheaper prices at the end of the previous year which had inflated the figures of consumption for that year and in the latter district, it is attributed to the high selling prices charged by the licensees on account of heavy license fees.

31. *Revenue.*—The revenue from intoxicating drugs is derived from (1) quantitative duties on (*a*) issues from warehouses and (*b*) imports from other provinces and (2) vend fees. The duty realised and the vend fees amounted to Rs. 12,90,314 and Rs. 7,48,682 respectively as compared with Rs. 14,00,089 and Rs. 7,61,360 respectively in the year 1927-28 (Imperial Return I, Columns 31, 35 and 36).

32. *Vend Licenses.*—The number of vend licenses in the year under report was 534 (Imperial Return III, Columns 10 to 12 and 32 to 34) as against 536 in the year 1927-28. Of these 20 were wholesale and 514

retail. There was a decrease in the number of shops by two due to (1) the closure of one shop in the East Khandesh district and (2) the transfer to the Palanpur State of the shop at Deesa, which was so far included in the shops in the Ahmedabad district.

Cocaine.

33. *Vend Licenses.*—The licenses for the sale of cocaine for *bona fide* medical purposes numbered 759 during the year under report against 754 in 1927-28 (Imperial Return III, Column 38).

34. *Imports and Issues in the Presidency.*—The quantity of cocaine and the allied drugs imported during the year amounted to 37 lbs. 2 ozs. 133 grains (avoirdupois standard weight) against 15 lbs. 12 ozs. 157 grains in the previous year. The quantity sold under licenses was 13 lbs. 3 ozs. 153 grains against 10 lbs. 14 ozs. 110 grains. The statistics of cocaine transactions called for in Government of India's letter No. 1324 dated the 8th March 1922; Department of Commerce, are given below in the form approved in Government Resolution No. 4495, Revenue Department, dated the 22nd August 1922 :—

Stock on 1st April 1928	Imports during the year	Total	Sales during the year	Closing balance on 31st March 1929
Lbs. ozs. grs.	Lbs. ozs. grs.	Lbs. ozs. grs.	Lbs. ozs. grs.	Lbs. ozs. grs.
6—11—431	37—2—133	43—14—126½	26—4—43½	17—10—83

35. *Cocaine cases.*—Thirty-nine cases of illicit possession of cocaine were detected in the City of Bombay during the year under report against 59 during 1927-28. The reasons for the decrease have been given in paragraph 51 below. The largest seizure of cocaine by the Excise Department during the year was 42,000 grains.

CHAPTER VI.

Opium.

36. *Realizations from opium issued from depôts.*—Opium issued from the depôts realised Rs. 21,31,868 as shown in the District Treasury Accounts. Of this sum Rs. 8,62,653 represent the prime cost paid to the Government of the United Provinces exclusive of Rs. 697 as the cost paid to the Indian States for the confiscated opium received from them and the balance of Rs. 12,69,215 gain on sales as shown in columns 24 and 25 of Imperial Return I. From the latter figure the expenditure noted below has to be deducted :—

	Rs.
(1) Conveyance and packing charges at opium depôts in British District.	4,763
(2) Cost of maintenance of the Government depôts at Sadra and Palanpur, the latter only for six months ending 30th September 1928.	912
	5,675

The net profit to Government thus amounts to Rs. 12,63,540 (inclusive of duty) against Rs. 12,39,474 in the previous year, an increase of Rs. 24,066 which is due partly to the decrease in the rate of cost price from Rs. 26 to Rs. 23-5-0 per seer and partly to the credit of the recovery in respect of the year 1927-28 during the year under report.

37. *Sales in British Districts.*—The total sales in British districts amounted to 22,126 seers against 23,152 seers in the previous year (Column 17 of Imperial Return IV), a decrease of 1,026 seers or 4½ per cent. due to the fall in the consumption in all districts except Kaira, Panch Mahals, Thana, West Khandesh, Ahmednagar, Bijapur and Kolaba. The decrease in these areas is attributed to trade depression and the high selling prices charged by licensees as a result of heavy vend fees which they had to pay on account of keen competition. In Bombay it is also partly due to the mill strike and to illicit opium finding its way into Bombay and competing with licit opium as the former can be had at considerably cheaper price.

38. *Vend Fees.*—The fees for retail vend in British districts amounted to Rs. 11,20,646 against Rs. 9,83,687 in the previous year (Column 27 of Imperial Return I). The increase was due to keener competition at the auctions. Licensees believe that a change in the system of disposal of opium shops is inevitable and so hold on to them at any cost.

39. *Retail shops and Medical Practitioners' Chemists' and Druggists' Licenses.*—The total number of shops was 681 as against 682 in the previous year (Column 31 of Imperial Return III). The number of licenses held by medical practitioners, chemists and druggists for the possession and sale of opium and its preparations increased from 1,045 in the previous year to 1,081 (Column 35 of Imperial Return III).

40. *Supplies to Indian States.*—The total quantity of opium supplied to Indian States was 14,153 seers against 19,132 seers in the previous year (Appendix "D").

41. *Manufacture and Issues in the Baroda State.*—The area under poppy cultivation in the Baroda State was 404 acres, the same as in the previous year. The opium in hand at the beginning of the year was 56,543 seers and that manufactured during the year 2,292 seers. The total issues to licensed dealers increased from 5,945 seers in the previous year to 6,155 seers. The stock held at the end of the year was 51,852 seers exclusive of 828 seers on account of dryage.

42. *Total Excise Opium Revenue.*—The Excise opium revenue was Rs. 29,02,444 against Rs. 28,30,957 in the previous year, an increase of Rs. 71,487. This was due to an increase in the realization of vend fees.

43. *Consumption of Opium for veterinary or quasi-veterinary use.*—The quantity of opium used for veterinary or quasi-veterinary purpose during 1928-29 was 42 lbs. 3 ozs. 16 drams and 10 grains against 49 lbs. 2 ozs. 3 drams and 20 grains in the previous year.

44. *Measures to check the administration of opium to children.*—The Baby and Health Week Association, Bombay Presidency, continued their activities in warning mothers against the danger of drugging babies

with opium, with the help of magic lantern lectures, demonstration of cinema films, exhibition of models and posters and free distribution of leaflets in the vernaculars on Infant Welfare. These exhibitions took place in 66 towns and villages during the Baby Week Celebrations and were witnessesd by nearly 485,370 people. Forty-six centres were also supplied with popular literature on Public Health and Child Welfare. The Lady Inspector of Factories also took every opportunity to convince the factory and mill workers of the evil effects of administering opium to children. She gave about 20 lectures to different groups of women and persuaded them to refrain from drugging their children.

CHAPTER VII.

Financial Results.

45. *Revenue.*—The total gross realizations for the year (Imperial Return I) are contrasted below with those of the previous year :—

Item	Realizations in		Increase	Decrease
	1927-28	1928-29		
(1) Country Spirit ..	2,18,00,121	2,07,77,171	....	10,22,950
(2) Country Fermented Liquor	47,62,154	45,72,878	....	1,89,276
(3) Malt Liquors ..	2,73,434	2,73,527	93	....
(4) Wines and Spirits (Foreign spirits other than Malt Liquors, medicated wines and Commercial spirits) ..	19,85,606	17,33,430	....	2,52,176
(5) Commercial Spirits (Including medicated wines)	15,774	84,659	68,885	....
(6) Hemp drugs	21,61,569	20,39,334	....	1,22,235
	(*a*)	(*a*)		
(7) Opium	28,30,957	29,02,444	71,487	....
(8) Fines and Forfeitures ..	15,846	8,847	....	6,999
(9) Miscellaneous ..	1,97,364	1,82,654	....	14,710
(10) Recoveries from Government Commercial Undertakings	8,48,352	12,35,306	3,86,954	....
Total ..	3,48,91,177	3,38,10,250	5,27,419	16,08,346
			Net decrease ..	10,80,927

(*a*) Exclusive of license fees for opium shops in Indian States but inclusive of gain on sale proceeds of opium supplied to those States and to Baroda and Aden and the cost price of opium supplied to British Districts.

Item 10 shows recoveries from Government Commercial Undertakings such as profits from the Distillery and realisations from the sale of old distillery plant, etc.

46. *Expenditure.*—The expenditure for the year exclusive of (1) refunds (Rs. 1,79,585) and (2) compensation to (*a*) the Bombay Municipality for loss of revenue which it previously derived from shop licensee (Rs. 1,43,750) and (*b*) the District Local Boards in the Presidency in

lieu of one anna cess on excise revenue which they were formerly allowed (Rs. 1,55.048) was Rs. 26,40,955 against Rs. 31,51,749 in the previous year. The gross total expenditure including the refunds shown at (1) and (2) above amounted to Rs. 31,19,338 against the previous years expenditure of Rs. 36,34,446. The net Excise revenue of the year thus decreased by Rs. 5,65,819, *i.e.*, from Rs. 3,12,56,731 in the previous year to Rs. 3,06,90,912 in the year under report.

47. *Recovery of Excise Revenue by Coercive processes.*—Coercive processes were resorted to for the recovery of excise revenue in 13 out of the 21 districts of the Presidency proper, *viz.*, Surat, Thana, Bombay Suburban, Kolaba, Ratnagiri, Kanara, Dharwar, Belgaum, Sholapur, Poona, Nasik and East and West Khandesh. In some cases moveable and immoveable property had to be attached before the arrears were recovered.

CHAPTER VIII.

Offences against Abkari and Opium Laws.

48. *Offences against Abkari Law.*—The total number of cases detected was 6,407 against 6,263 in the preceding year. Of these 5,749 related to liquor, 600 to hemp drugs, and 58 to cocaine as against 5,822, 370 and 71 respectively in the previous year. Full details will be found in Columns 8, 14 and 18 of Appendix "E".

49. *Fluctuations in liquor cases.*—The total number of liquor cases on the whole decreased during the year under report by 73. In spite of the decrease, cases under illicit distillation increased from 3,675 to 3,719, the districts which contributed most to the increase being those notorious for this kind of crime, *viz.*, West Khandesh (354) and Thana (139). Cases under "illicit importation, exportaton and transportation" increased from 269 to 319 and those under unlicensed sale from 78 to 125. Cases under illicit possession fell from 1,133 to 1,110 and those under miscellaneous offences from 667 to 476.

50. *Fluctuations in Hemp Drugs Cases.*—The number of cases relating to Hemp drugs increased from 370 to 600, the increase being chiefly noticeable in the town and island of Bombay (102) and the districts of East Khandesh (51), and Ahmedabad (48). The rise is due to large seizures of illicit possession of charas in the Bombay City and the detection of a large number of petty cases by the Railway Excise Staff at Bhusawal and Ahmedabad.

51. *Fluctuations in Cocaine Cases.*—Cases under cocaine decreased from 71 to 58. The cocaine traffic is mainly confined to Bombay and the fall in the number of cases detected was due as in the previous year, to the breaking up of the gambling dens by stern measures taken by the Bombay City Police, and the deportation of several notorious cocaine and opium smugglers under section 3 of the Foreigners Act III of 1864, and under section 27 of the Bombay City Police Act of 1902.

52. *Offences against the Opium Law.*—Opium cases declined from 433 to 323. Of these 295 were tried in British territory and 28 in the Indian States as against 342 and 91 respectively in the previous year

(Column 29 of Appendix "F"). Cases of illegal possession were 206 against 340 and those of illegal manufacture and illegal sale respectively 8 and 22 against 6 and 21. Cases of illegal import were 72 against 35. The contraband opium seized amounted to 187 seers of which 182 seers were seized in British Territory and 5 seers in Indian States. The most noticeable decrease in the number of cases of illegal possession of opium was in Bombay City. This was due to the prosecution of two gangs of opium smugglers for conspiracy under section 120-B of the Indian Penal Code read with section 9 of the Opium Act I of 1878. The prosecution and deportation of notorious smugglers have to a certain extent broken up these gangs and have had a deterrent effect on those who used to keep themselves in the background watching and regulating the manoeuvres of their hirelings and trying their utmost to checkmate the activities of the Excise Staff.

53. *Fluctuations in cases of drunkenness.*—Convictions for drunkenness were 3,128 against 3,455 in the previous year (Appendix "G" Columns 2 and 3). Of these 2,029 occurred in Bombay City. Cases on licensed premises rose from 25 to 34.

54. *The Excise Intelligence Bureau.*—The Excise Intelligence Bureau continued to compile and disseminate useful information regarding methods of smugglers and offences against the Excise and Opium Laws.

The Finger Print Branch of the Bureau received during the year 517 finger impression slips of excise offenders for search against 431 during the previous year. Previous convictions were traced in 127 instances compared with 102 in 1927-28. At the close of the year, the Branch had on record a collection of finger print slips of about 20,600 excise convicts.

General Remarks.

55. The net decrease in the excise revenue for the year under report is Rs. 10,80,927 exclusive of compensations and refunds.

56. There is a decrease under almost every head except foreign liquor, commercial spirits, opium and recoveries from Government Commercial undertakings. The causes of the downward trend of the excise revenue have been exhaustively explained in the administration reports for the last three years and I have nothing further to add except to state that the same causes are at work—perhaps in a more aggravated form—in bringing down the revenue without helping the cause of temperance which is the prime concern of Government.

57. The Foreign Liquor revenue shows a decrease owing to the system of recovering license fees in arrears. If the 4 instalments of recovery were shown in the figures for the year, there would have been a certain increase. The new system has undoubtedly secured the keeping of correct accounts as the figures of consumption contained in the body of the report show. The sale figures furnished in the year 1927-28 were clearly false and would have been lower in 1928-29 if the old system had prevailed. The fact that a higher consumption has been registered

inspite of riots, mill strikes and continued trade depression shows that the systematic submission of false returns by licensees has been checked.

58. The item which swelled the receipts under Commercial spirit was the duty on spirits used in the manufacture of medicines and rectified spirits and absolute alcohol used for medicinal purposes. The increase of Rs. 68,885 against Commercial spirits in Chapter VII is not real. Last year there was a wrong classification by which Rs. 55,391 recovered in Bombay under "Duty on Spirits used in manufacture of medicines and on rectified spirits and absolute alcohol used for medicinal purposes" (Col. 19 of Imperial Return I) were incorrectly credited to the head "Duty on wines and spirits manufactured in India and classed as foreign spirits" (Col. 15 of Imperial Return I). The correct total under "Commercial Spirits" last year column 23 of Imperial Return I should have been Rs. 71,165. Similarly there should have been a reduction of Rs. 55,391 in the total of column 15—the correct figure being Rs. 6,93,001.

The duty on Commercial Spirits last year was really Rs. 60,986 as against Rs. 77,778 during the year under report, thus giving an increase of Rs. 16,792. This increase was due to the larger use of rectified spirits in the preparation of medicines and to the temporary stoppage of the duty free supply of rectified spirits and absolute alcohol to charitable and other institutions.

59. Opium has produced the windfall of the year as there has been a greater gain in the sale proceeds of opium and a rise in the auction fees. The sale proceeds (including duty) on opium were Rs. 12,63,540 during the year under report as against Rs. 12,39,474 in 1927-28—an increase of Rs. 24,066. The auction fees this year amounted to Rs. 11,20,646 against Rs. 9,83,687 in 1927-28—an increase of Rs. 1,36,959. The consumption of opium has, however, fallen by 1,026 seers due to smuggling and to high selling prices. It amounted to 22,126 seers as against 23,152 seers in 1927-28.

60. The situation as regards country spirit is as bad as it can be. There has been a decrease of Rs. 812,464 in still head duty and a decrease of Rs. 2,10,486 in vend fees. Added to this fall in revenue there is an increase in crime in general and especially in cases relating to illicit distillation, illicit importation and unlicensed sale. Illicit liquor is being consumed in large quantities all over the Presidency and the record of cases would have been much higher if Government had provided a more adequate staff to cope with the evil. Several serious assaults were committed on Excise raiding parties, and in some districts popular opposition to the detection of illicit stills is so great that Excise Officers hesitate to act on information until they can collect a large party of Excise and Police peons, which means loss of time and failure or abandonment of raids. An increase in the Exise staff has more than once been pressed on Government but has not been sanctioned for financial reasons; and it is now high time to make a start with the two crores' expenditure on prevention which is as essential a part of prohibition policy as rationing or other restrictive measures. The loss in revenue is greater than the expenditure on the staff would be.

61. Toddy revenue receipts have decreased by Rs. 1,89,276 due to the anti-toddy movement.

62. The intoxicating drugs revenue has also suffered to the extent of Rs. 1,22,235 by a decline both in duty receipts and vend fees.

63. As the whole system of the disposal of Excise and Opium shops is at present engaging the attention of Government, I abstain in this review of the year's working from making any lengthy suggestions as to what should be done to check illicit practices and at the same time promote temperance. Consumption this year is nearly 5 lakhs below the allotted ration and the problem before the department is how to use this quota in order to replace illicit consumption. High prices prevail in almost every district and these must be brought under control as a first step towards the suppression of illicit distillation. Steps have been taken to make country spirit more palatable so as to compete with illicit liquor but so long as the high price of country liquor makes it impossible for a man to get a drink at a reasonable cost, so long will illicit distillation go on gathering force, inflicting an entirely unjustifiable loss in Government revenue without in the least helping the cause of temperance ; in fact the opposite effect is produced, as illicit liquor is potent and costs practically nothing.

64. The passing of the Mahura Act will strengthen the hands of the Department to a certain extent but the long vacations allowed by the Act may in some measure defeat the object in view. Even with the passing of the Act, the necessity for increased staff is imperative.

65. The restoration of mileage and daily allowance to the officers has made them put more heart into their work but the menial staff deserves more generous treatment if they are to face the dangerous and fatiguing business of raids with courage and a good morale.

66. The staff has as a whole worked well under not too favourable circumstances. Of the Superintendents Mr. Gidney has done well in suppressing Excise crime in the Ahmedabad District and Mr. Vakharia in dealing with problems arising out of the boycott movement in the Surat District.

67. It is gratifying to note that Collectors are taking increased interest in Excise problems and Messrs. Collins and Macmillan have been particularly helpful.

68. Mr. S. D. Smith, C.I.E., Deputy Commissioner, has again rendered invaluable assistance in administering the department.

69. Mr. Brander was in charge of this Department during the whole year and after a visit to Sind submitted a lengthy memorandum to the Commissioner in Sind making suggestions for the better administration of Excise.

W. C. TUDOR-OWEN,
Commissioner of Excise.

5th September 1929.

APPENDIX A

APPENDIX

Statement showing the consumption of Country Spirit in proof (including Bombay City), (2) Rural areas and (3) the whole British

Serial No.	District		District head quarter towns and towns of 10,000 population or over			
			Number	Population	Consumption in Gallons L. P.	Consumption per head in drams L. P.
1	2		3	4	5	6
					Gallons.	Drams.
1	Ahmedabad	... ...	3	312,[illegible]	18,624	7·4
2	Kaira	... ...	5	91,393	11,631	6·1
3	Panch Mahals	... ...	2	43,0[illegible]	14,0[illegible]8	15·7
4	Broach	... ...	2	62,621	13,916	12·7
5	Surat	... ...	3	144,263	22,069	7·5
6	Thana	... ...	4	63,023	25,178	19·9
7	Bombay Suburban	... ...	2	54,003	18,030	16·0
8	Bombay	... ...	1	1,175,914	368,601	14·4
9	Kolaba	... ...	1	5,253	2,321	21·2
10	Ratnagiri	... ...	4	48,366	6,194	6·1
11	Kanara	... ...	2	23,617	4,017	10·0
12	Dharwar	... ...	4	155,381	17,371	5·4
13	Belgaum	... ...	3	78,736	13,801	8·9
14	Bijapur	... ...	4	78,119	6,928	4·3
15	Sholapur	... ...	3	166,865	19,335	5·6
16	Satara	... ...	3	43,020	3,970	4·3
17	Poona	... ...	3	286,290	49,680	8·3
18	Ahmednagar	... ...	1	49,878	9,811	9·4
19	Nasik	... ...	4	88,288	11,004	6·0
20	West Khandesh	... ...	2	42,654	5,658	6·3
21	East Khandesh	... ...	9	148,621	11,513	3·8
	Total ...	1928-29 ...	66	3,142,644	672,549	10·8
		1927-28 ...	66	3,142,644	737,675	11·3

* In the Akrani Tract of

A

gallons and the rate per head of population in (1) Urban areas District of the Bombay Presidency during the year 1928-29

Rural areas (*i.e.*, districts excluding the towns shown in columns 3 to 6)			Total for the whole District		
Population	Consumption in gallons L. P.	Consumption per head in drams L. P.	Population	Consumption in gallons L. P.	Rate per head in drams L. P.
7	8	9	10	11	12
	Gallons.	Drams.		Gallons.	Drams
578,326	5,371	0·4	890,917	53,395	2·8
619,590	12,205	0·9	710,982	23,836	1·6
331,805	20,624	3·6	374,860	34,692	4·4
255,224	17,947	3·4	307,745	31,892	5·0
530,088	102,940	9·3	674,351	125,609	8·9
694,811	83,337	5·7	757,834	111,515	7·0
100,919	22,704	10·8	154,922	40,734	12·6
.....	.....	.....	1,175,914	353,601	14·4
557,689	49,306	4·2	562,942	51,627	4·4
1,105,878	33,293	1·4	1,154,244	39,487	1·6
378,210	15,460	2·0	401,727	20,377	2·4
881,543	13,115	0·7	1,036,924	30,486	1·4
879,260	14,423	0·8	952,996	26,224	1·4
718,757	4,681	0·3	796,876	11,609	0·7
575,145	4,398	0·4	742,010	23,733	1·5
982,339	7,106	0·3	1,026,259	11,076	0·5
722,743	12,772	0·8	1,009,033	62,452	2·9
681,674	2,447	0·2	731,552	12,258	0·8
744,288	22,585	1·5	832,576	33,539	1·9
599,193	85,365	6·8	641,847	74,951 * 15,972	6·8
932,216	34,856	1·8	1,075,837	46,369	2·0
12,869,698	565,685	2·1	16,012,342	1,237,634	3·7
12,869,698	538,680	2·0	16,012,342	1,276,355	3·8

West Khandesh.

W. C. TUDOR-OWEN,
Commissioner of Excise.

APPENDIX A(*a*)

Memorandum of Country Spirit consumption, etc., in certain large towns during the year 1928-29

Serial No.	Towns	Population	Consumption of country spirit in terms of proof, 1928-29		Actual realization		Total realizations, 1928-29
			Total gallons	Rate per head of population	Still-head duty	Vend fee	
1	2	3	4	5	6	7	8
				Drams.	Rs.	Rs.	Rs.
1	Ahmedabad City and Cantonment.	274,007	46,747	8·2	5,25,907	6,60,092	11,85,999
2	Viramgaon Town	26,262	658	1·2	4,937	10,150	15,087
3	Kaira Town	8,277	1,138	6·6	4,750	8,725	13,475
4	Nadiad	31,939	4,315	6·5	17,940	43,650	61,590
5	Godhra Town	26,979	5,456	9·7	18,883	13,500	32,383
6	Broach City	42,648	9,847	11·1	1,12,836	1,06,500	2,19,336
7	Surat City	117,434	16,482	6·7	1,92,195	1,41,025	3,33,220
8	Thana Town	22,639	8,063	17·1	90,709	96,100	1,86,809
9	Bandra do.	29,271	13,132	21·5	1,47,741	1,06,600	2,54,341
10	Kurla Town	26,059	4,898	9·0	65,099	35,500	90,599
11	Town and Island of Bombay.	1,175,914	353,601	14·4	46,47,605	20,81,821	67,29,426
12	Alibag Town	5,274	2,321	21·1	21,761	25,400	47,161
13	Ratnagiri Town	18,540	927	2·4	6,951	5,550	12,501
14	Malwan do.	22,215	1,610	3·5	12,077	7,500	19,577
15	Karwar do.	14,649	2,462	8·1	10,953	13,950	24,903
16	Dharwar City	34,750	3,745	5·2	41,605	41,050	82,655
17	Hubli Town	69,206	9,154	6·4	79,570	90,080	1,69,650
18	Gadag do.	41,208	3,823	4·4	43,875	29,500	73,375
19	Belgaum City and Cantonment.	48,320	11,202	11·1	1,26,900	75,555	2,02,455
20	Bijapur Town	32,485	3,861	5·6	43,532	17,400	60,932
21	Sholapur City and Cantonment and places ten miles round.	119,581	12,699	5·1	1,45,249	1,48,900	2,94,149
22	Barsi Town	22,074	3,392	7·4	30,965	19,825	50,790
23	Pandharpur Town ...	25,210	3,244	6·2	36,045	25,955	62,000
24	Satara City and Cantonment.	22,454	2,096	4·5	22,235	23,337	45,572
25	Poona City and Cantonment.	180,186	44,707	11·9	5,00,873	3,63,900	8,64,773
26	Kirkee Cantonment ...	34,610	3,910	5·4	43,312	36,000	79,312
27	Ahmednagar City and Cantonment.	49,678	9,811	9·4	1,04,992	1,04,650	2,09,642
28	Nasik City	42,756	5,606	6·3	63,066	1,00,100	1,63,166
29	Malegaon Town	23,711	1,622	3·3	15,202	23,000	38,202
30	Dhulia do.	30,605	3,377	5·3	31,658	67,200	98,858
31	Jalgaon do.	23,710	1,484	3·0	13,911	43,150	57,061
32	Bhusawal do.	25,557	3,250	6·1	36,563	64,200	1,00,763
	Total for Towns ...	2,668,408	598,640	10·8	72,49,897	46,29,815	1,18,79,712

W. C. TUDOR-OWEN,
Commissioner of Excise.

APPENDIX B

APPENDIX

Statement showing (1) the rates of tree-tax; (2) the number of licenses (c) for sale at shops and (3) the number of trees licensed to be have been sold from shops and tree foot booths in each British

Serial No.	District	Tree-tax rates on		Number of licenses issued for			
		Cocoanut and Brab	Date and Wild Palm	Domestic consumption	Tree-foot booths	Toddy shops	Total
1	2	3	4	5	6	7	8
1	Ahmedabad ...	Rs. a. p. 5 0 0	Rs. a. p. 2 0 0	.....	2	2	4
2	Kaira ...	(a) 0 8 0	(a) 0 8 0	.....	...	...	...
3	Panch Mahâls ...	.....	0 4 0	7,154	...	...	7,154
4	Broach ...	5 8 0	2 8 0	21	33	7	61
5	Surat ...	(b) 12 0 0 (c) 6 0 0 (d) 3 0 0	(b) 6 0 0 (c) 3 0 0 (d) 1 8 0	3,163	956	164	4,283
	Thâna ...	(e) 12 0 0 (f) 10 0 0 (g) 7 8 0 (h) 5 0 0 (h-1) 7 8 0 (i) 9 0 0	(e) 6 0 0 (f) 5 0 0 (g) 3 0 0 (h) 2 0 0 (h-1) 3 0 0 (i) 3 0 0	62	890	181	1,133
7	Bombay Suburban ...	(j) 12 0 0 (k) 9 0 0	(j) 6 0 0 (k) 3 0 0	73	215	15	303
8	Bombay ...	12 0 0	6 0 0	3	84	127	214
9	Kolâba ...	(l) 12 0 0 (m) 9 0 0	(l) 6 0 0 (m) 3 0 0	22	67	20	109
10	Ratnâgiri ...	8 0 0	3 0 0	.....	729	66	795
11	Kânara ...	8 0 0	3 0 0	.....	100	92	192
12	Dhârwâr ...	6 0 0	3 0 0	.....	11	111	122
13	Belgaum ...	6 0 0	3 0 0	.....	7	71	78
14	Bijâpur ...	6 0 0	3 0 0	.....	8	91	99
15	Sholâpur ...	6 0 0	3 0 0	.....	21	11	32
16	Sâtâra ...	6 0 0	2 0 0	79	...	10	89
17	Poona ...	6 0 0	3 0 0	6	28	24	58
18	Ahmednagar ...	6 0 0	3 0 0	.....	1	5	6
19	Nâsik ...	6 0 0	2 0 0	10	34	35	79
20	West Khândesh ...	6 0 0	2 0 0	.....	4	9	13
21	East Khândesh ...	6 0 0	2 0 0	.....	4	3	7
	Total ...	.....	.....	10,593	3,194	1,044	14,831

Note—Fifteen toddy hawking licenses were issued

B

granted (a) for domestic consumption, (b) for sale at tree-foot booths, tapped for raw toddy ; and (4) the quantity of toddy reported to District of the Presidency during the year 1928-29

Number of trees licensed to be tapped				Quantity of toddy sold	Remarks
Cocoa-nut	Brab	Date	Total		
9	10	11	12	13	14
				Gals.	
...	...	396	396	10,256	(a) Kaira District and Deroli, Amodra and Indran villages of Modasa Mahál of Ahmedabad District.
...	...	...	...	...	(b) Surat City, Olpad Taluka, Chorasi Taluka, Jalalpur Taluka, Bulsar West and Pardi West.
...	8,038	...	8,038	...	(c) Mandvi South, Bardoli Taluka, Valod Mahal, Chikhli Taluka, Bulsar East and Pardi East.
...	382	2,203	2,585	98,248	(d) Mandvi North.
					(e) Bassein Taluka.
					(f) Mahim Taluka.
...	312	132,098	132,410	2,831,143	(g) Dáhanu Taluka.
					(h) Umbergaon Potha till 31st July 1928.
					(h-1) From 1st August 1928.
					(i) Rest of the District and Jáwhar State.
					(j) Salsette Taluka.
					(k) Rest of the District.
					(l) Panvel and Bagayat Part of Alibag Taluka.
					(m) Rest of the District and Sudhagad Mahal.
139	9,207	45,723	55,069	2,044,894	(n) Includes 539 wild palms.
					(o) Includes 477 wild palms.
947	2,776	7,545	11,268	390,937	
10,063	330	1,301	11,694	1,105,511	
318	492	433	1,243	45,160	
19,288	...	72	19,360	1,381,293	
4,532	...	(n) 1,024	5,556	451,072	
...	...	31,923	31,923	801,218	
...	...	(o) 16,655	16,655	424,660	
...	...	17,153	17,153	355,378	
...	...	15,547	15,547	438,382	
...	...	934	934	5,807	
...	...	11,843	11,843	593,883	
...	...	965	965	26,492	
...	...	1,670	1,670	35,926	
...	...	999	999	87,105	
...	...	210	210	2,239	
35,287	21,537	288,694	345,518	11,129,604	

in the Town and Island of Bombay.

W. C. TUDOR-OWEN,
Commissioner of Excise.

APPENDIX

Statement showing the area under Hemp Cultivation issued from and balance at the Warehouses, etc.,

Name of Taluka in which permitted	Cultivation				Name of the warehouse in which the drugs were lodged, etc.	Intoxicating drugs produced during the year		Balance at the warehouse on the 1st April 1928		
	Of Ganja		Of Bhang							
	Number of villages in which permitted	Area cultivated	Number of villages in which permitted	Area cultivated		Ganja	Bhang	Ganja	Bhang	Charas
1	2	3	4	5	6	7	8	9	10	11
Ahmednagar District		Acres.		Acres.		Mds.	Mds.	Mds.	Mds.	Mds.
Ahmednagar	There was no cultivation this year.				Ahmednagar ...	...	...	6,519	21	...
					Bombay ...	...	...	263	46	...
					Surat ...	...	...	11	1	...
					Ahmedabad ...	...	...	37	3	...
Total ...	...	...	...	...		...	...	6,830	71	...

* Out of this 30 seers were issued free of duty

C

and the Intoxicating Drugs produced, lodged in, and during the year ending the 31st March 1929

Drugs imported from other Provinces or brought from other warehouses in the Presidency in bond			Total (columns 7 to 14)			Intoxicating Drugs removed from the warehouse during the year								
						On payment of duty by licensed vendors in British Districts and Native States			To other Provinces or other warehouses in the Presidency			For destruction being useless		
Ganja	Bhang	Charas	Ganja	Bhang	Charas	Ganja	Bhang	Charas	Ganja	Bhang	Charas	Ganja	Bhang	Charas
12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
1	68	...	6,520	89	...	693	71	...	334	...	...	918	3	...
332	107	...	595	153	...	*254	136	...	7	...	...	150	12	...
27	10	...	38	11	...	24	8	...	...	...	...	3	1	...
51	15	...	88	18	...	65	15	...	...	...	...	4	...	...
411	200	...	7,241	271	...	1,036	230	...	341	...	...	1,075	16	...

to the Government Medical Stores, Bombay.

APPENDIX C—*concld.*

Name of the warehouse in which the drugs were lodged, etc.	Balance at the warehouse on 31st March 1929			Warehouse rent	Approximate average selling price per maund exclusive of duty		
	Ganja	Bhang	Charas		Ganja	Bhang	Charas
6	27	28	29	30	31	32	33
	Mds.	Mds.	Mds.	Rs.	Rs.	Rs.	Rs.
Ahmednagar	4,575	15	...	...	90 per maund.	30 per maund.	...
Bombay	184	5	...	...	100	20	...
Surat	11	2	...	...	120	30	...
Ahmedabad	19	3	...	...	120	40	...
Total ...	4,789	25	...	...	...	...	...

W. C. TUDOR-OWEN,
Commissioner of Excise.

APPENDIX D

Summary of the Accounts of the Opium Transactions in Indian States during the year 1928-29

Serial No.	Name of State or Political Agency	Stock on 1st April 1928	Imported from Government Opium Depôts	Confiscated opium	Excess on re-weighment	Total	Sold and consumed
	1	2	3	4	5	6	7
		Seers	Seers	Seers	Seers	Seers	Seers
1	Cutch	521	1,260	...	...	1,781	936
2	Kathiawar	938	5,186	...	1	6,125	4,778
3	Palanpur	127	1,570	...	...	1,697	1,312
4	Mahi Kantha	297	992	...	...	1,289	1,108
5	Rewa Kantha	1,036	1,702	...	8	2,746	2,160
6	Cambay	70	720	...	8	798	634
7	Other States	462	2,723	...	1	3,186	2,707
	Total for 1928-29.	3,451	14,153	...	18	17,622	13,635
	,, 1927-28.	4,083	19,132	24	26	23,265	19,783

Name of State or Political Agency	Dryage	Stock on 31st March 1929	Population	Rate of licit consumption per head of population	Remarks
1	8	9	10	11	12
	Seers	Seers		Tolas	
1 Cutch	...	845	484,547	·1	
2 Kathiawar	1	1,346	2,538,497	·1	
3 Palanpur	...	385	518,566	·2	
4 Mahi Kantha	7	174	450,478	·2	
5 Rewa Kantha	11	575	753,058	·2	
6 Cambay	...	164	71,762	·7	
7 Other States	1	478	2,399,390	·09	
Total for 1928-29.	20	3,967	7,216,298	0·1	
,, 1927-28.	32	3,451	7,216,298	0·2	

NOTE.—*Read* 462 and 3,451 instead of 461 and 3,450 in column 9 against Native States and total for the year 1927-28 respectively.

W. C. TUDOR-OWEN,
Commissioner of Excise.

APPENDIX E

Statement showing Demands, Collections, Refunds, Remissions and Balances of Excise Revenue for the year 1928-29

Serial Number	District	Demand of the year	Arrears, outstanding	Total Demand	Collections made during the year against total in column 4			Advance collections made in the previous year against current Demand	Remissions and amounts written off as irrecoverable	Realisable balance (column 4 *minus* columns 7, 8 and 9)	Advance collections for the coming year	Gross Realisations in the year (columns 7 and 11)	Remarks
					Current	Arrears	Total						
	1	2	3	4	5	6	7	8	9	10	11	12	13
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	Ahmedabad ...	18,47,883	1,733	18,49,616	16,12,656	1,733	16,14,389	2,35,227	...	...	1,85,768	18,00,147	
2	Kaira ...	6,48,689	...	6,48,689	5,68,785	...	5,68,785	79,904	...	...	79,573	6,48,155	
3	Panch Mahals ...	3,67,659	...	3,67,659	3,29,946	...	3,29,946	37,753	...	...	19,757	3,49,703	
4	Broach ...	8,37,132	...	8,37,132	7,65,366	...	7,65,366	71,766	...	...	50,517	8,15,883	
5	Surat ...	27,64,437	975	27,65,412	26,37,809	975	26,38,784	1,16,628	...	...	98,487	27,37,271	
6	Thana ...	35,80,361	...	35,80,361	32,66,632	...	32,66,632	3,07,760	6,960	...	2,25,400	34,92,032	
7	Bombay ...	1,04,69,167	...	1,04,69,167	77,54,670	...	77,54,670	27,14,497	...	...	22,80,817	1,00,35,487	
8	Kolaba ...	9,14,527	666	9,15,182	7,69,979	655	7,70,634	1,44,549	...	99	1,41,124	9,11,758	
9	Ratnagiri ...	8,07,063	1,386	8,08,449	6,36,406	1,321	6,37,727	1,70,315	64	343	1,72,684	8,10,411	
10	Kenara ...	4,43,953	...	4,43,953	4,07,931	...	4,07,931	35,768	254	...	34,536	4,42,467	
11	Dharwar ...	14,74,674	516	14,75,190	13,75,822	516	13,76,338	99,055	...	247	59,777	14,75,615	
12	Belgaum ...	10,31,478	49,292	10,80,770	9,31,541	42,386	9,73,927	66,700	2,135	38,008	87,406	10,61,328	
13	Bijapur ...	4,45,881	27,203	4,73,084	3,80,462	27,203	4,07,665	19,370	1,794	44,255	25,152	4,32,817	
14	Sholapur ...	13,05,293	425	13,05,718	12,01,153	425	12,01,608	1,03,138	..	672	1,18,751	13,20,359	
15	Satara ...	6,46,597	1,581	6,48,178	5,93,806	1,641	5,95,387	49,911	615	2,265	50,962	6,46,349	
16	Poona ...	25,72,704	27,676	26,00,380	23,31,904	5,389	23,37,293	2,26,706	3,949	22,152	2,33,405	25,70,698	
17	Ahmednagar ...	7,12,410	...	7,12,410	6,67,289	...	6,67,289	55,121	...	..	95,631	7,62,9..	
18	Nasik ...	9,73,769	...	9,73,769	8,51,647	...	8,51,647	1,22,122	...	.	1,..,..	9,97,..	
19	West Khandesh ...	10,37,040	2,319	10,39,359	8,94,602	2,319	8,96,921	1,37,611	...	4,517	1,91,..	10,87,9	
20	East Khandesh ...	12,57,132	10,633	12,67,765	11,01,240	8,425	11,09,665	1,48,517	1,058	7,9..	1,..,..	..,..	
	Total ...	3,41,27,889	1,24,394	3,42,52,283	2,90,69,176	92,928	2,91,62,104	49,52,826	16,133	1,21,418	47,11,615	3,37,63,719	

W. C. TUDOR-OWEN,

Commissioner of Excise.

APPENDIX F

APPENDIX

Statement showing (a) the number of offences against the Abkari Government Establishment under the heads (1) offences relating . relating to Cocaine, and (b) Number of Cases under the Opium

Number	District	Offences relating to liquor					Cases Total
		Illicit distillation and possession of implements, etc., for the same	Illicit importation, exportation and transportation	Illicit possession	Unlicensed sale	Other miscellaneous offences	Total
1	2	3	4	5	6	7	8
1	Ahmedabad	101	24	49	2	...	176
2	Kaira	235	...	70	1	124	430
3	Panch Mahals	460	8	77	8	12	554
4	Broach	11	38	16	...	6	71
5	Surat	158	61	75	6	53	353
6	Thána	326	15	234	...	138	713
7	Bombay Suburban ...	6	...	8	3	...	17
8	Bombay	.....	58	4	11	20	93
9	Kolába	25	4	41	1	17	88
10	Ratnágiri	19	5	71	1	3	99
11	Kánara	9	14	36	5	19	83
12	Dhárwar	42	4	48	11	27	127
13	Belgaum	25	13	38	4	2	82
14	Bijápur	70	17	57	4	1	149
15	Sholápur	16	8	35	51	1	111
16	Sátára	20	8	14	1	2	45
17	Poona	6	1	4	10	24	45
18	Ahmednagar	6	1	7	1	...	15
19	Násik	120	10	62	7	27	226
20	West Khándesh	1,877	25	98	4	...	2,004
21	East Khándesh	187	10	71	...	...	268
22	Baroda Cantonment ...	.....	...	...	...	...	...
	Total ... 1928-29 ...	3,719	319	1,110	125	476	5,749
	Total ... 1927-28 ...	3,675	269	1,133	78	667	5,822

F

Laws in each District of the Bombay Presidency proper detected by to liquor, (2) offences relating to hemp-drugs and (3) offences Act investigated, during the year 1928-29

detected (Abkari)

Offences relating to hemp-drugs						Offences relating to cocaine				Total (Abkari)	Cases in which convictions were obtained
Illicit cultivation and manufacture	Illicit importation, exportation or transportation	Illicit possession	Unlicensed sale	Other miscellaneous offences	Total	Illicit importation, exportation and transportation	Illicit possession	Unlicensed sale	Total		
9	10	11	12	13	14	15	16	17	18	19	20
...	79	24	1	...	104	...	5	1	6	286	241
...	...	2	1	...	3	...	...	...	...	433	268
...	1	55	...	...	56	...	...	...	...	610	536
...	...	1	...	...	1	...	...	...	...	72	63
...	8	1	...	...	9	...	...	...	...	362	323
1	...	...	...	...	1	...	...	...	...	714	607
...	...	2	5	...	7	...	...	...	...	24	17
...	5	210	21	1	237	...	39	11	50	380	356
...	...	...	...	...	...	...	1	...	1	89	80
...	1	...	...	...	1	...	...	...	...	100	81
...	...	...	...	2	2	...	...	...	...	85	81
3	...	3	5	11	22	...	...	...	...	149	139
...	1	1	8	...	10	...	...	...	...	92	65
...	...	1	2	...	3	...	...	...	...	152	122
...	...	6	10	...	16	...	...	...	...	127	118
...	...	4	...	...	4	...	...	...	...	49	33
...	...	...	7	2	9	...	1	...	1	55	52
...	...	3	...	...	3	...	...	...	...	18	15
...	...	2	4	...	6	...	...	...	...	232	206
...	1	...	2	...	3	...	...	...	...	2,007	1,924
...	...	102	1	...	103	...	...	...	...	371	353
...	...	...	...	...	...	...	...	...	...	..	...
4	96	417	67	16	600	...	46	12	58	6,407	5,680
2	58	212	82	16	370	...	63	8	71	6,263	5,355

APPENDIX F—*concld.*

Number	District	Cases detected (Opium)								Quantity of contraband opium seized		
		Illegal cultivation of poppy	Illegal manufacture of opium	Illegal possession of opium	Illegal transport of opium	Illegal import of opium	Illegal export of opium	Illegal sale of opium	Breach of conditions of licence	Total (Opium)	S.	T.	Grs.
1	2	21	22	23	24	25	26	27	28	29	30		
1	Ahmedabad ...	...	...	2	13	...	42	...	3	5	65	58	34	39½
2	Kaira ...	...	...	...	19	...	...	...	1	...	21	9	0	168
3	Panch Mahals ...	...	...	...	46	...	8	...	1	...	55	23	65	6½
4	Broach	...	...	...	...	...	...	...	...	2	2	0	1	90*
5	Surat	...	...	...	4	...	1	...	...	...	5	0	64	112½
6	Thána	...	...	...	1	...	...	...	...	...	1	0	9	135
7	Bombay Suburban ...	...	...	...	...	...	...	...	...	...	...		.....	
8	Bombay	...	...	...	50	...	7	...	2	...	59	85	78	18½
9	Kolába	...	...	...	...	...	...	...	...	...	...		.....	
10	Ratnágiri	...	...	...	...	...	...	...	...	...	...		.....	
11	Kanára	...	...	...	...	...	...	...	...	...	...		.....	
12	Dhárwar	...	...	...	2	...	...	...	...	1	3	0	2	124
13	Belgaum	...	...	...	1	...	1	...	...	...	2	0	2	157½
												0	0	101½*
14	Bijápur	...	...	...	1	...	...	...	...	...	1	0	2	26
15	Sholápur	...	...	...	13	...	...	...	11	...	24	0	87	161½
												0	3	1*
16	Sátára	...	...	...	1	...	...	...	...	...	1	0	53	81
17	Poona	...	...	2	3	...	...	...	...	4	5	0	5	22½
18	Ahmednagar ...	...	...	1	1	...	...	...	...	1	6	0	2	135
19	Násik	...	...	2	2	...	...	...	...	1	3	0	1	25½
20	West Khándesh ...	...	...	1	2	...	...	...	...	...	4	0	1	3*
21	East Khándesh ...	...	...	...	26	1	2	...	2	...	7	0	29	67½
22	Baroda Cantonment .	...	...	...	...	...	4	...	2	...	33	1	66	88
	Total ... 1928-29 ...	...	...	...	...	...	...	...	...	...	...	181	46	110½
		...	8	185	1	65	...	22	14	295		0	6	16½*
	1927-28 ...	...	3	256	1	33	...	19	30	342	228	16	61	
											0	4	9½*	
	Indian States													
1	Cambay	...	...	...	...	...	...	...	...	...		.....		
2	Palanpur	...	...	14	...	...	...	...	...	14	0	15	75	
3	Mahi Kántha ...	...	...	3	...	...	...	...	...	3	4	67	52½	
4	Rewa Kántha ...	...	...	4	...	...	...	...	...	4	0	22	135	
5	States under Poona Agency Southern Maratha Country ...	...	...	...	...	7	...	...	...	7	0	1	0	
6	States under Surat Agency	...	...	...	...	...	...	...	...	...		.....		
7	States under Dhárwár Agency ...	...	...	...	...	...	...	...	...	...		.....		
	Total of Indian States for the year 1928-29 .	...	...	21	...	7	...	...	...	28	5	26	83	
	Do. for the year 1927-28 ...	...	3	84	...	2	...	2	...	91	76	37	2	
											0	3	47	
	Grand Total of British Districts and Indian States for the year 1928-29. ...	...	8	206	1	72	...	22	14	323	186	73	13½	
											0	6	15½*	
	Do. for the year 1927-28 ...	...	6	340	1	35	...	21	30	433	359	53	63	
											0	7	56½*	

* Madat.

W. C. TUDOR-OWEN,
Commissioner of Excise.

APPENDIX G

Statement showing (1) cases of drunkenness occurring on licensed premises and elsewhere in which convictions have been recorded, (2) cases of convictions of licensees for permitting drunkenness on their premises and (3) cases where licensees were dealt with by the Excise Staff for contravention of their license in this particular, during the year 1928-29—

District	Cases in which convictions have been recorded for drunkenness occurring		Cases of convictions of licensees for permitting drunkenness on their premises	Cases where licensees were dealt with by the Excise Staff for permitting drunkenness in contravention of their license
	On licensed premises	Elsewhere		
1	2	3	4	5
Ahmedabad	21	11	.....	.....
Kaira	.....	22	.....	.....
Panch Mahals	.....	14	.....	.....
Broach	.....	15	.....	.....
Surat	.....	28	.....	.....
Thana	6	16	.....	.....
Bombay Suburban ...	.....	61	.....	.....
Bombay	.....	2,029	.....	.....
Kolaba	.....	45	.....	.....
Ratnagiri	5	6	.....	.....
Kanara	.....	3	.....	.....
Dharwar	.....	82	.....	.....
Belgaum	.....	76	.....	.....
Bijapur	.....	38	.....	.....
Sholapur	.....	132	.....	.....
Satara	.....	22	.....	.....
Poona	.....	351	.....	.....
Ahmednagar	1	58	.....	.....
Nasik	1	50	.....	.....
West Khandesh ..	.....	14	.....	.....
East Khandesh ...	.....	21	.....	.....
Total { 1928-29 ... / 1927-28 ..	34 / 25	3,094 / 3,430	..... /	 2

W. C. TUDOR-OWEN,
Commissioner of Excise.

APPENDIX

PROVINCIAL

Statistics of wholesale vend of Foreign Spirits and Fermented

Name of District	Licenses for wholesale vend of Imported Spirits and Imported Fermented Liquors and Malt Liquors manufactured in India								
	Number of licenses	Spirits and Fermented Liquors sold thereunder							
		To other licensed vendors				To the public			
		Imported			Beer made in India	Imported			Beer made in India
		Wines	Spirits	Beer		Wines	Spirits	Beer	
1	2	3	4	5	6	7	8	9	10
		Gals.	Gals.	Gals.	Gals.	Gals.	Gals.	Gals	Gals.
Ahmedabad ...	...	...	.....	...	...	...	...	...	...
Town and Island of Bombay.	61	54,514	337,775	1,335,557	...	1,991	7,102	73,594	...
Poona ...	1	154	227	610	2,692	...	...	...	...
Total... 1928-29 ...	62	54,668	328,002	1,336,167	2,692	1,991	7,102	73,594	...
Total... 1927-28 ...	68	76,691	†383,826	1,855,930	...	3,216	6,.05	11,406	...

* Inclusive of 3,544 gallons
† Inclusive of 446 gallons
‡ Inclusive of 2,951 gallons

H

STATEMENT A

Liquors in the Bombay Presidency during the year 1928-29

Licenses for wholesale vend of Spirits manufactured in the Presidency Proper to the trade			Licenses for wholesale vend of Fermented Liquors whether manufactured at a licensed Brewery or imported by land or sea					Remarks
	Quantity of Spirits sold thereunder			To other licensed vendors		To the public		
Number of licenses	To other licensed vendors	To the public	Number of licenses	Beer	Wines	Beer	Wines	
11	12	13	14	15	16	17	18	19
	Gals.	Gals.		Gals.	Gals.	Gals.	Gals.	
...	.....	...	.....	...	...	...	...	
...	*60,583	3,519	.....	...	...	...	...	
...	.....	...	.....	...	...	...	...	
...	*60,583	3,519	.....	...	...	...	...	
...	†57,569	3,050	.....	...	...	...	...	

of rectified Spirit.
of rectified Spirit.
of rectified Spirit.

W. C. TUDOR-OWEN,
Commissioner of Excise.

APPENDIX

PROVINCIAL

Statistics of Retail Vend and Consumption of Foreign Proper during

Name of District	FOREIGN SPIRITS AND FERMENTED							
	Sold under Shop Licenses				Sold under Hotel or Dak Bungalow Licenses			
						Sales thereunder		
	Number of Licenses	Wines	Spirits	Beer	Number of Licenses	Wine	Spirits	Beer
1	2	3	4	5	6	7	8	9
		Gals.	Gals.	Gals.		Gals.	Gals.	Gals.
1. Ahmedabad ...	7	569	7,976	9,827	8	48	2,687	14,640
2. Kaira ...	3	18	560	3	1	11	9	1
3. Panch Mahals ...	2	17	353	311	2	40	53	109
4. Broach ...	3	105	2,682	610	...	...	...	...
5. Surat ...	8	436	6,828	2,194	...	...	...	...
6. Thana ...	12	121	1,687	2,388	4	4	417	2,845
7. Bombay Suburban ...	8	545	4,672	6,181	6	118	1,720	6,268
8. Bombay ...	98	22,872	112,493*	311,557	109	8,635	55,651†	231,109
9. Kolaba ...	7	47	802	544	5	57	121	526
10. Ratnagiri ...	6	30	369	130	...	...	...	...
11. Kanara ...	7	158	497	1,314	1	13	16	88
12. Dharwar ...	8	360	3,449	6,606	...	...	...	...
13. Belgaum ...	4	654	2,567	15,786	8	170	663	18,278
14. Bijapur ...	3	14	303	240	2	9	6	29
15. Sholapur ...	7	95	2,667	3,941	5	128	390	5,025
16. Satara ...	8	188	1,903	2,489	3	167	220	501
17. Poona ...	25	3,312	16,983	31,587	32	1,691	3,522	99,246§
18. Ahmednagar ...	7	190	2,012	5,638	6	108	398	31,422
19. Nasik ...	6	216	2,593	4,311	8	4	101	22,084
20. West Khandesh ...	3	46	873	276	...	...	...	...
21. East Khandesh ...	5	203	2,950	2,457	1	7	51	1,296
Total ... 1928-29 ...	237	30,196	175,928	408,385	201	11,305	66,033	433,467
Total ... 1927-28 ...	236	25,242	138,898	228,145	203	9,910	66,851	384,144

Note.—Columns 6 to 9 include particulars regarding "Ordinary Refreshment Room" and Columns 10 to 13 include particulars regarding "Dining Car" and "Steamer" licenses. Besides the sales entered in the statement 235,539 gallons of Denatured Spirit were

I

STATEMENT B

Spirits and Fermented Liquors in the Bombay Presidency the year 1928-29

LIQUORS				SPIRITS MADE IN INDIA IN PRIVATE DISTILLERIES							SPIRITS MADE IN OUTSTILLS	
Sold under Railway Refreshment Room Licenses				Sold under Retail Vend Licenses				Removed direct from Distilleries under special permits and passes				
	Sales thereunder				Quantity sold							
Number of Licenses	Wines	Spirits	Beer	Number of Licenses	Spirits intended for human consumption	Denatured Spirits	Rectified Spirits	Rectified Spirits	Denatured Spirits	Spirits intended for human consumption	Number of vendors connected with the Outstill	Quantity sold by them
10	11	12	13	14	15	16	17	18	19	20	21	22
	Gals.	Gals.	Gals.		Gals.	Gals.	Gals.	Gals.	Gals.	Gals.		Gals.
1	6	333	4,431	...	3,396	202	94	23,153	...	...	...	
...	...	...	...	...	...	...	...	...	...	...	...	
1	2	50	516	...	...	...	...	...	...	...	...	
1	...	20	167	...	...	...	...	...	...	...	...	
1	4	156	936	...	...	...	...	...	...	...	...	
1	15	172	2,547	...	...	...	...	...	...	...	...	
1	9	512	1,189	...	...	...	...	...	...	...	...	
4	241	927	10,542	...	31,398	...	73	...	...	...	...	* Inclusive of 160 rectified spirit.
2	1	75	546	...	457	...	...	...	...	...	...	† Inclusive of 9 rectified spirit.
...	...	...	...	...	2	...	...	...	...	...	...	
1	2	16	73	...	...	...	...	...	...	...	...	
2	17	245	983	...	...	...	...	*	...	...	...	
2	6	58	419	...	427	...	...	...	...	...	...	
1	4	66	93	...	...	...	...	...	...	...	...	
2	2	40	378	...	1,636	...	...	...	...	...	...	
4	17	265	877	...	1,175	...	...	...	...	...	...	
4	31	462	4,912	...	6,361	...	22	...	...	...	...	‡ Inclusive of 3,324 Indian made beer.
1	1	15	419	...	691	...	...	...	...	...	...	§ Inclusive of 2,705 Indian made beer.
3	46	338	1,637	...	...	...	...	...	...	...	...	
1	...	7	90	...	...	...	...	...	...	...	...	
1	6	89	1,384	...	...	...	...	...	...	...	...	
34	410	3,846	32,139	...	45,543	202	189	23,153	...	...	...	
33	237	2,499	16,182	...	40,763	324	168	26,238	1,256	...	...	

"Canteen Tenant" licenses.

sold during the year under reference.

W. C. TUDOR-OWEN,
Commissioner of Excise.

APPENDIX

Statement showing the number of country liquor shops licensed for of prescribed sale strengths in each British District

Serial No.	District	Shops licensed for the exclusive sale of 60° U.P. liquor		Con 1927- 40° U.P.
1	2	3		4
		1927-28.	1928-29.	Gallons.
1	Ahmedabad ...	5	5	66,666 (30° U.P.) 78
2	Kaira ..	26*	26*	20,169 (30° U.P.) 12,322
3	Panch Mahals ...	14	13	3,110 (30° U.P.) 2,123
4	Broach ...	5	5	20,549 (30° U.P.) 8,286
5	Surat ...	38	37	34,297 (30° U.P.) 27,190
6	Thana ...	69	69	15,160
7	Bombay Suburban ...	6	6	5,202
8	Bombay ...	...	...	6,73,870
9	Kolaba ...	7	7	49,804
10	Ratnagiri ...	19	19	22,887
11	Kanara below Ghat ...	10	11	... (30° U.P.) 13,249
	Kanara above Ghat ...	12	9	3,637 (30° U.P.) 2,484
12	Dharwar ...	31	30	32,535 (30° U.P.) 3,528
13	Belgaum ...	20	20	25,972 (30° U.P.) 8,927
14	Bijapur ...	29	30	6,674 (30° U.P.) 2,966
15	Sholapur ..	2	2	8,641 (30° U.P.) 1,784
16	Satara ..	10	9	8,087 (30° U.P.) 365
17	Poona ...	18	18	54,480
18	Ahmednagar ..	1	1	9,064 (30° U.P.) 255
19	Nasik ...	54	54	10,850 (30° U.P.) 88
20	West Khandesh ...	64	64	1,538 (30° U.P.) 1,175
21	East Khandesh ...	63	67	3,327 (30° U.P.) 375
	Total ...	503	502	10,76,519 (30° U.P.) 85,195

* These shops sell only 40° U.P. liquor.

† In the Akrani tract of West Khandesh.

J

the exclusive sale of 60° U.P. spirit and the consumption in terms of the Presidency, during the year 1928 29

sumption

28	1928-29	
60° U.P.	40° U.P.	60° U.P.
5	6	7
Gallons.	Gallons.	Gallons.
42,281	62,371	39,428
	(30° U.P.) 283	
.....	22,847	.....
	(30° U.P.) 14.469	
73,508	3.046	78,076
	(30° U.P.) 2,335	
2 ,737	23,286	24,661
	(30° U.P.) 11,509	
1,97,500	31 690	218,690
	(30° U.P.) 27,313	
2,86,469	14,218	257,461
1,07,547	4.670	94,830
13,699	5,81,210	12,188
61,913	49,243	55,203
69,789	20,887	67,389
10,056	.....	10,188
	(30° U.P.) 13,601	
6,062	6,421	2,943
	(30° U.P.) 2,502	
23,634	31,620	18,219
	(30° U.P.) 3,466	
17,079	24,369	17,167
	(30° U.P.) 9,621	
9,170	8,327	10,849
	(30° U.P.) 3,534	
37,663	9,958	40,611
	(30° U.P.) 2,162	
12,705	9,355	12,689
	(30° U.P.) 554	
84,246	51,217	79,306
15,829	12,250	11,856
	(30° U.P.) 238	
63,222	11,092	67,209
151,514	2.326	1,81,825
† 23.584	(30° U.P.) 1,180	† 39,931
98,812	3,472	109,393
	(30° U.P.) 470	
14,27,019	9,86,875	14,50,612
	(30° U.P.) 93,242	

W. C. TUDOR-OWEN,
Commissioner of Excise.

IMPERIAL RETURN I.

Revenue for 1928-29.

[Figures in columns 2 to 43 and 47 are gross.]

Name of District	Country spirits					
	Duty on distillery spirits	Fees from distilleries	License fees for sale of distillery spirits	Total receipts from distillery spirits	Receipts from outstillage and other systems	Total receipts from country spirits
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmedabad ...	5,84,084	...	6,93,213	12,77,297	.....	12,77,297
	30,016		*36,966*	*66,982*		*66,982*
Kaira ...	104,025	...	3,06,152	3,10,178	.....	3,10,178
			4,880	*4,880*		*4,880*
Panch Mahals ...	1,22,148	...	93,721	2,11,869	.....	2,14,869
	66,911		*31,792*	*97,703*		*97,703*
Broach ...	3,19,612	...	2,56,729	5,76,341	.....	5,76,341
Surat ...	8,93,290	...	3,76,602	12,69,892	.....	12,69,892
	34,748		*14,218*	*48,966*		*48,966*
Thána ...	11,29,874	...	8,40,887	19,70,761	.....	19,70,761
	37,944		*22,557*	*60,501*		*60,501*
Bombay Suburban.	460,496	...	306,450	7,66,946	.....	7,66,946
Bombay ...	46,47,605	...	20,81,821	67,29,426	.....	67,29,426
Kolába ...	4,98,982	...	3,05,612	8,04,594	.....	8,04,594
	15,966		*8,718*	*24,683*		*24,683*
Ratnágiri ...	2,89,416	...	1,90,087	4,79,503	.....	4,79,503
Kánara ...	1,40,775	...	1,25,934	2,66,699	.....	2,66,699
Dhárwár ...	3,46,047	...	2,84,742	6,30,789	.....	6,30,789
	26,677		*17,117*	*42,794*		*42,794*
Belgaum ...	3,10,863	...	1,74,032	4,84,895	.....	4,84,895
	67,705		*36,092*	*103,797*		*103,797*
Bijápur ...	1,31,592	...	52,981	1,84,573	.....	1,84,573
	6,740		*2,867*	*8,607*		*8,607*
Sholápur ...	2,61,495	...	2,29,771	4,91,266	.....	4,91,266
	11,807		*7,683*	*19,490*		*19,490*
Sátára ...	1,25,630	...	124,025	2,49,655	... ..	2,49,655
	44,692		*37,787*	*82,479*		*82,479*
Poona ...	7,06,587	...	5,74,164	12,80,751	.....	12,80,751
	11,745		*14,125*	*25,870*		*25,870*
Ahmednagar ...	1,40,597	...	1,54,336	2,94,933	.....	2,94,933
Násik ...	3,19,343	...	3,89,023	7,08,366	.....	7,08,366
West Khandesh ...	3,17,217	...	5,67,119	8,84,336	.....	8,84,336
East Khandesh ...	4,33,614	...	4,67,487	9,01,101	.....	9,01,101
Total—1928-1929 ...	1,22,83,293	...	84,93,878	2,07,77,171	.....	2,07,77,171
	3,51,950		(a) *2,34,802*	*5,86,752*		*5,86,752*
Total—1927-1928 ...	1,30,95,757	...	87,04,364	2,18,00,121	.....	2,18,00,121
	3,22,034		*2,31,074*	*5,53,108*		*5,53,108*

Note.—The revenue, if any, derived from excisable articles of different kinds issued to Indian States is shown in italics below the figures relating to British districts and is not included in those figures.

Country liquor.

	Rs.
(a) Vend fee	82,40,322
License fee	2,53,556
Total ...	84,93,878

IMPERIAL RETURN I

Revenue for 1928-29—contd.

Name of District	Country Fermented Liquors				Malt Liquors	
	Tari—Tree tax receipts	Other receipts from tari (license fees, etc.)	Receipts from country fermented liquors, all kinds other than tari and malt liquors	Total receipts from fermented liquors, other than malt liquors	Duty on beer manufactured in India	License fees for sale of beer manufactured in India or elsewhere
1	8	9	10	11	12	13
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmedabad ...	987	3,019	.....	4,006	.....	.....
Kaira ...	.....	.....	.....	.....	.....	.....
Panch Mahals ...	299	.....	.....	299	.....	.....
Broach ...	7,438	67,705	.....	75,143	.....	36
Surat ...	6,57,550	6,52,078	.....	13,09,628	....	.....
Thána ...	2,33,815	1,94,667	.....	4,28,482	.....	.....
	2,910	*1,397*		*4,307*		
Bombay Suburban District.	97,058	65,846	.....	1,62,904	.....	.....
Bombay ...	2,18,823	3,65,614	.....	584,437	.....	2,46,698
Kolába ...	11,312	13,184	.....	24,496	.....	.....
	2,205	*2,969*		*5,174*		
Ratnágiri ...	1,52,639	1,49,927	.....	3,02,566	.....	.....
Kánara ...	32,301	101,901	.....	1,34,202	.....	.....
Dhárwár ...	98,580	4,20,420	.....	5,19,000	.....	.....
	6,676	*33,911*		*40,586*		
Belgaum ...	50,489	2,08,594	.....	2,59,083	17,064	6,165
	14,919	*20,456*		*35,375*		*1,331*
Bijápur ...	50,858	1,24,303	.....	1,75,161	.....	.....
	1,692	*4,298*		*5,870*		
Sholápur ...	47,330	1,54,331	.....	2,01,661	.....	.....
	5,649	*15,676*		*21,325*		
Sátára ...	2,146	1,417	.....	3,563	.....	.....
	331	*1,399*		*1,730*		
Poona ...	35,515	2,92,923	.....	3,29,438	2,592	972
	210	*645*		*855*		
Ahmednagar ...	2,356	5,682	.....	8,048	.....	.....
Násik ...	4,421	5,810	.....	10,231	.....	.....
West Khándesh ...	1,999	36 923	.....	38,927	.....	.....
East Khándesh ...	503	1,040	.....	1,603	.....	.....
Total (1928-1929 ...	17,07,519	28,65 359	.....	45,72,878	19,656	2,53,871
	34,531	(*b*) *80,691*		*1,15,222*		*1,331*
Total (1927-1928 ...	18,32,782	29,29,372	.....	47,62,154	21,213	2,52,221
	39,306	*76,594*	.....	*1,15,900*		*850*

Note.—The revenue, if any, derived from excisable articles of different kinds issued to Indian States, is shown in italics below the figures relating to British districts and is not included in those figures.

		Rs.
(*b*) Toddy vend fee	...	28,28,834
Toddy license fee	...	36,525
Total	...	28,65,359

IMPERIAL RETURN I

Revenue for 1928-29—contd.

Name of District	Malt Liquors—*contd.*	Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits)			Total of columns 7, 11, 14 and 17
	Total receipts from beer	Duty on wines and spirits manufactured in India and classed as foreign liquors	License fees for the sale of foreign liquors generally, whether imported or manufactured in India	Total of columns 15 and 16	
1	14	15	16	17	18
	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmedabad ...	... ..	.....	31,834	31,834	13,13,137 *66,982*
Kaira ...	.....	.....	1,420	1,420	3,11,568 *4,880*
Panch Mahâls ...	.....	.....	1,153	1,153	2,18,321 *97,703*
Broach ...	36	... ..	4,972	4,973	6,56,492
Surat ...	.....	.....	11,527 *49*	11,527 *49*	25,91,047 *49,015*
Thâna ...	.....	... ...	4,268 *2*	4,268 *2*	24,01,511 *64,810*
Bombay Suburban.	.....	.....	17,224	17,224	9,47,074
Bombay ...	2,46,698	5,98,765	9,22,786	15,21,551	90,82,112
Kolâba ...	.....	.....	3,866	3,866	8,32,956 *29,857*
Ratnâgiri ...	.....	.....	706	706	7,82,775
Kânara ...	.....	27	1,265	1,292	4,02,193
Dhârwâr ...	.....	.....	8,477 *841*	8,477 *841*	11,58,266 *84,291*
Belgaum ...	23,229 *1,331*	.....	9,517 *488*	9,517 *488*	7,76,724 *1,40 991*
Bijâpur ...	.....	.....	878	878	5,60,612 *14,477*
Sholâpur ...	.....	.....	11,230	11,230	7,04,157 *40,815*
Sâtâra ...	.....	.....	7,727 *652*	7,727 *652*	2,6 ,945 *84,861*
Poona ...	3,564	.....	64,682 *259*	64,682 *259*	16,78,435 *26,984*
Ahmednagar ...	.....	.....	7,031	7,031	3,10,0.2
Nâsik ...	.....	.....	12,915	12,915	7,31,512
West Khândesh ...	.....	.....	2,721	2,721	9,25,984
East Khândesh ...	.....	.....	8,439	8,439	9,11,143
Total 1928-1929 ...	2,73,527 *1,331*	5,98,792	11,34,618 *2,291*	17,33 43) *2,291*	2,73,57,006 *7,05,556*
Total 1927-1928 ...	2,73,434 *850*	6,93,001	12,37,214 *5,077*	19,3 ,215 *3,077*	2,67,65,9 4 *6,72,935*

Note.—The revenue, if any, derived from excisable articles of different kinds issued to Indian States, is shown in italics below the figures relating to British districts and is not included in those figures.

Note.—Owing to the wrong classification and subsequent adjustment of some figures, the figures in columns 15, 17, 18, 19 and 23 of the Return for the year 1927-28 had to be changed.

IMPERIAL RETURN I

Revenue for 1928-29—contd.

Name of District	Receipts from Commercial Spirits including denatured Spirits and medicated wines				
	Duty on Spirits used in manufacture of medicines and on rectified spirits and absolute alcohol used for medicinal purposes	Duty on Spirits used for other commercial, scientific and industrial purposes	License fees for medicated wines	License fees for commercial Spirits	Total of columns 19 to 22
1	19	20	21	22	23
	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmedabad ...	6,227	.....	137	229	6,593
Kaira ...	.....	.....	.....	35	35
Panch Mahals ...	.....	.....	.....	40	40
Broach ...	.....	.....	.....	35	35
Surat ...	.....	.....	175	145	320
Thana ...	.....	.....	.....	.....	.....
Bombay Suburban.	.....	.....	.....	.....	.....
Bombay ...	71,098	687	2,342	1,929	75,996
Kolába ...	.....	.....	25	31	56
Ratnágiri ...	.....	.....	.....	52	52
Kánara ...	.....	.....	.....	.....	.....
Dhárwár ...	.....	.....	.....	76	76
Belgaum ...	.....	.....	31	91 *3*	122 *3*
Bijápur ...	.....	.....	.....	44	44
Sholápur ...	100	38	65	.....	203
Sátára ...	.....	.....	.....	71 *31*	71 *31*
Poona ...	413	.....	230	552	965
Ahmednagar ...	.....	2	.....	12	14
Násik ...	.....	.....	.....	.....	.....
West Khándesh ...	.....	.....	.....	.....	.....
East Khándesh ...	.....	.....	.....	47	47
Total 1928-1929 ...	77,778	727	2,975	3,189 *34*	84,659 *34*
Total 1927-1928 ...	60,986	3,683	3,385	3,111 *70*	71,165 *70*
		5,665 *64*			

Note.—The revenue, if any, derived from excisable articles of different kinds issued to Indian States, is shown in italics below the figures relating to British districts and is not included in those figures.

IMPERIAL RETURN I

Revenue for 1927-28—contd.

Name of District	Sale proceeds of Excise Opium				Opium	
	Cost price	Duty (includes gain on sale)	Duty on opium other than excise opium	License fees for the sale of opium (wholesale and retail)	Fees for morphine licenses and for permit for manufacture and sale of medicinal preparations of opium (Druggists permits).	Total receipts from opium
1	24	25	26	27	28	29
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmedabad ...	68,160	1,40,042	.....	68,370	.....	2,66,572
Kaira ...	57,425	1,27,336	.....	39,437	.....	2,24,198
Panch Mahâls ...	*52,648*	*19,220*	.....	*270* 13,809	.....	*72,038* 13,590
				778		*778*
Broach ...	28,002	62,089	.....	26,878	.....	1,16,469
	8,392					*8,392*
Surat ...	9,620	21,334	.....	13,857	.....	43,813
	1,361	*1,668*				*2,929*
Thâna ...	7,104	15,752	.....	12,419	.....	35,275
Bombay Suburban.						
Bombay ...	62,682	1,38,976	.....	1,60,000	.....	3,61,658
	44,812	*19,578*				*64,390*
Kolâba ...	165	10,715	.....	9,214	.....	20,094
Ratnâgiri ...	565	1,264	.....	1,300	.....	3,119
Kânara ...	991	2,197	.....	433	.....	3,621
Dhârwâr ...	4,281	9,492	.....	6,614	.....	20,387
	947	*414*				*1,361*
Belgaum ...	4,077	9,039	.....	5,580	.....	18,696
	813	*329*				*1,142*
Bijâpur ...	2,019	4,479	...	3,424	.....	9,922
	886	*383*				*1,269*
Sholâpur ...	63,852	1,41,586	.....	1,48,161	.....	3,53,599
	19,803	*6,780*				*26,583*
Sâtâra ...	23,234	51,522	.....	56,504	.....	1,31,260
	17,904	*7,681*				*25,585*
Poona ...	78,4 9	1,73,984	.....	1,92,372	.....	4,44,825
	22,030	*9,740*				*31,770*
Ahmednagar ...	45,858	1,01,643	.....	1,52,583	.....	3,00,064
Nâsik ...	15,846	35,138	.....	73,006	.....	1,23,990
	233	*100*				*333*
West Khândesh ...	9,878	21,893	.....	33,255	.....	65,022
East Khândesh ...	35,383	78,469	.....	1,09,839	.....	2,23,691
Total (1928-1929) ...	(c) 512,586	(c) 11,46,930	.....	11,20,646	.....	27,80,162
	169,229	*65,793*		*1,048*		*2,36,070*
Total (1927-1928) ...	5,99,840	11,37,223	.....	9,88,687	.....	27,20 750
	1,94,134	*32,948*		*1,340*		*2,28,422*

Note.—The revenue, if any, derived from excisable articles of different kinds issued to Indian States, is shown in italics below the figures relating to British districts and is not included in those figures.

(c) Opium exclusive of Rs. 2,37,324 { Cost price ... 1,80,535 / Duty ... 56,489 } = 2,37,324 in respect of the quantities of opium mentioned in column 36 of Imperial Return IV.

IMPERIAL RETURN I

Revenue for 1928-29—contd.

Name of District	Hemp drugs					
	Sale proceeds					
	Ganja		Charas		Bhang	
	Cost price	Duty	Cost price	Duty	Cost price	Duty
1	30	31	32	33	34	35
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmedabad ...	.....	52,924 *46,183*	.....	.....	.....	735 *792*
Kaira ...	.....	20,323	.....	.....	.....	429
Panch Mahals ...	.....	3,598 *104*	.....	.....	.....	4
Broach ...	.....	20,436	.....	.....	.....	640
Surat ...	.....	22,283 *11,095*	.....	.....	.....	816 *177*
Thána ...	.....	9,257	.....	.....	.....	162
Bombay Suburban.	.....	625	.....	.....	.....	.....
Bombay ...	.....	2,40,823 *69,365*	.....	.....	.....	15,559
Kolába ...	.....	11,416 *175*	.....	.....	.....	108
Ratnágiri ...	.....	11,960	.....	.....	.....	36
Kánára ...	.....	20,301	.....	.....	.....	.....
Dhárwár ...	.....	1,31,239 *2,847*	.....	.....	.....	12
Belgaum ...	.....	40,984 *22,062*	.....	.....	.....	27
Bijápur ...	.....	22,962 *1,157*	.....	.....	.....	2 *1*
Sholápur ...	.....	1,18,377 *2,643*	.....	.....	.....	222 33
Sátára ...	.....	92,875 *32,358*	.....	.....	.....	*81* 8,905
Poona ...	.....	1,85 319 *10,359*	.....	.....	.....	*12* 2,160
Ahmednagar ...	.....	85,550	.....	.....	.....	799
Násik ...	.....	64,183	.....	.....	.....	133
West Khándesh ...	.....	16,100	.....	.....	.....	1,896
East Khándesh ...	.....	91,060	.....	.....	.....	
Total (1928-1929 ...	.....	12,62,595 *2,05,248*	.....	.....	.....	27,719 *1,063*
Total (1927-1928 ...	.....	13,73,465 *1,01,402*	.....	.....	.....	26,624 *705*

Note.—The revenue, if any, derived from excisable articles of different kinds issued to Indian States, is shown in italics below the figures relating to British districts and is not included in those figures.

IMPERIAL RETURN I

Revenue for 1928-29—contd.

Hemp drugs—*contd.*

District	Licence fees, wholesale and retail, from Ganja	Charas	Bhang	Medicinal preparations of Hemp Drugs (Druggists' permits)	Ware house dues	Total receipts from hemp drugs
1	36	37	38	39	40	41
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmedabad ...	40,266	.....	.....	.....	.....	93,925 *46,976*
Kaira ...	13,233	.....	.....	.....	.....	33,990
Panch Mahals ...	5,186 *2,107*	.....	.....	.....	.....	8,838 *2,511*
Broach ...	12,553	.....	.....	.....	.....	33,629
Surat ...	13,095	.....	.....	.....	.....	36,194 *11,272*
Thána ...	16,666 *393*	.....	.....	.....	.....	25,485 *393*
Bombay Suburban.	6,125	.....	.....	.....	.....	6,750
Bombay ...	1,15,039	.....	.....	.....	.....	3,71,421 *69,265*
Kolába ...	15,790 *99*	.....	.....	.....	.....	37,314 *274*
Ratnágiri ...	9,228	.....	.....	.....	.....	21,219
Kánara ...	14,946	.....	.....	.....	.....	35,247
Dhárwár ...	59,359 *15,080*	.....	.....	.....	.....	1,90,630 *17,927*
Belgaum ...	25,909 *11,337*	.....	.....	.....	.....	66,920 *33,399*
Bijápur ...	19,248 *1,426*	.....	.....	.....	.....	42,219 *2,581*
Sholápur ...	59,311 *5,825*	.....	.....	.....	.....	1,77,910 *15,468*
Sátára ...	34,667 *22,611*	.....	.....	.....	.....	1,27,575 *55,050*
Poona ...	97,669 *5,865*	.....	.....	.....	.....	2,86,894 *16,236*
Ahmednagar ...	53,937	.....	.....	.....	338	1,41,975
Násik ...	75,255	.....	.....	.....	.....	1,40,237
West Khandesh ...	16,651	.....	.....	.....	.....	32,884
East Khandesh ...	45,139	.....	.....	.....	.....	138,095
Total 1928-29 ...	7,48,682 *66,043*	.....	.....	.....	338	20,39,334 *2,71,354*
Total 1927-28 ...	7,61,360 *63,081*	.....	.....	.....	120	21,61,569 *1,65,188*

Note.—The revenue, if any, derived from excisable articles of different kinds issued to Indian States, is shown in italics below the figures relating to British districts and is not included in those figures.

IMPERIAL RETURN I

Revenue for 1928-29—contd.

Name of District	License fees for the sale of cocaine and its allied drugs	Fines and forfeitures	Government commercial undertakings to which Chapter 2 of the Account Code applies			Miscellaneous
			Recoveries of investments in—	Recoveries of indirect charges from—	Profits from—	
1	42	43	44	45	46	47
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmedabad ...	.....	661	.....	.....	.....	647
		42				*4,613*
Kaira ...	.....	879	.....	.....	.....	540
Panch Mahals ...	.....	129	.....	.....	.....	380
		45				*9,059*
Broach ...	.....	251	.....	.....	.....	615
Surat ...	.....	353	128	13	.....	1,983
		15				*189*
Thána ...	.....	736	.....	.....	.....	6,096
						429
Bombay Suburban.	.....	149	.....	.....	.....	1,726
Bombay ...	.....	1,230	8	.....	.....	9,377
Kolába ...	.....	56	.....	.....	.....	1,045
		30				*76*
Ratnágiri ...	.....	544	.....	.....	.....	2,702
Kánara ...	.....	112	.....	.....	.....	1,294
Dhárwár ...	.....	171	.....	.....	.....	2,304
						282
Belgaum ...	.....	293	.....	21,096	.....	1,947
Bijápur ...	.....	205	.....	.....	.....	1,457
						65
Sholápur ...	.....	519	.....	.....	.....	1,295
		58				*262*
Sátára ...	.....	271	.....	.....	.....	845
		65				*290*
Poona ...	.....	354	1,164	.....	.....	83,057
						74
Ahmednagar ...	.....	104	.....	.....	.....	761
Násik ...	.....	699	.....	.....	.....	755
West Khándesh ...	.....	938	.....	.....	.....	4,874
						* 58,284
East Khándesh ...	.....	163	.....	.....	.....	1,170
Total 1928-29 ...	.....	8,847	1,300	21,109	.....	1,82,654
		255	(*f*) 18,913	(*f*) 68,918	(*f*) 11,25,066	*15,339*
Total 1927-28 ...	.....	15,846	4,467	.....	(*f*) 7,67,572	1,97,364
		288	(*f*) 3,240	(*f*) 73,073		*12,847*

Note.—The revenue, if any, derived from excisable articles of different kinds issued to Indian States, is shown in italics below the figures relating to British districts and is not included in those figures.

* Receipts from Dhadgaon Distillery.

(*f*) Recoveries, etc., from Nasik Distillery.

IMPERIAL P[illegible]N I

Revenue for 1928-[illegible] held.

Name of District	Grand Total of columns 2 to 47	Deduct from grand total: Refunds	Deduct from grand total: [illegible] for Indian States II	Total net Excise Revenue in the year 1928-29	Remarks
1	48	49	50	51	52
	Rs.	Rs.	Rs.	Rs.	
Ahmedabad ...	16 81,535	1,09			
	1,18,612				
Kaira ...	5,71,240				
	76,918	2,933			
Panch Mahâls ...	2,39,607	*1,623*			
	1,10,096				
Broach ...	8,07,491	1,200			
	8,392				
Surat ...	26,73,851	1,175			
	63,420	*3,353*			
Thâna ...	24,71,101	5,939			
	65,632	*30*			
Bombay Suburban.	9,55,699				
Bombay ...	99,01,832	1,42,009			
	1,33,655				
Kolaba ...	8,81,521	790			
	30,237	*1,994*			
Ratnagiri ...	8,10,411	335			
		754			
Kánara ...	4,42,467	254			
Dhárwár ...	13,71,824	1,220			
	1,03,791	*23,846*			
Belgaum ...	8,85,798	1,679			
	1,75,535	*1,690*			
Bijápur ...	4,14,452	1,778			
	18,395	*30*			
Sholapur ...	12,37,673	600			
	82,686	*27,842*			
Sátára ...	5,20,467	113			
	1,65,852	*960*			
Poona ...	24,95,694	1,924			
	75,064	*2,787*			
Ahmednagar ...	7,52,930	11,422			
Nasik ...	9,97,193	2,296			
	323	*471*			
West Khándesh ...	10,29,702	1,036			
	58,284				
East Khándesh ...	12,74,299	1,654			
Total 1928-29 ...	3,24,75,071	1,79,585	42,37,210	2,92,71,173	
	(*f*) 12,12,897	(*g*)*65,380*		*10,54,507*	
	12,28,648	*1,08,761*			
Total 1927-28 ...	3,39,37,085	1,83,899	45,13,045	3,00,84,026	
	10,79,750	*99,280*		*8,32,365*	
	(*f*) 8,43,885	*1,48,105*			

Note.—The revenue, if any, derived from excisable articles of different kinds issued to Indian States, is shown in italics below the figures relating to British districts and is not included in those figures.

(*f*) Recoveries, etc., from Nasik Distillery.

(*g*) *Refunds.*—Other States as named below :—

		Rs.
Rajkot	...	21,182
Palanpur	...	8,679
Mahikantha	...	23,910
Baroda	...	54,990
		1,08,761

W. C. TUDOR-OWEN,
Commissioner of Excise.

IMPERIAL RETURN II

Expenditure for the year 1928-29

Name of District	Pay of officers and establishment	Allowances other than rewards	Supplies and services other than rewards		Contingencies and special charges other than rewards	Rewards	Cost of opium supplied to the Excise Department	Cost of Ganja purchased	Cost of Charas purchased	Cost of Bhang purchased
			Construction and repairs of Buildings	Other charges						
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Presidency Proper, excluding Aden...	12,99,112	2,73,991	1,679	.....	93,135	* 79,953	7,81,201	.....	.....	.....
1927-28 ...	12,70,346	3,24,658	1,415	.....	92,821	76,998	10,85,916	.....	.....	.....

* Allowances ... Rs. 45,121
Contingencies ... „ 34,832
79,953

IMPERIAL RETURN II—*contd.*

Name of District	Assignments and compensations				Government Commercial undertakings to which chapter 2 of the Account Code applies		Total charges	Remarks
	Compensation paid to Indian States in respect of their Abkari and Hemp Drugs leases	Contribution to Local Boards in lieu of one anna cess on Excise revenue	Compensation paid to Bombay Municipality	Compensation paid to private parties	Investments in—	Loss on—		
1	12	13	14	15	16	17	18	19
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Presidency Proper, excluding Aden ...	12,97,457	1,55,048	1,43,750	4,378	1,07,506	.....	42,37,210	
1927-28 ...	10,62,498	1,55,048	1,43,750	.....	2,60,073	19,522	45,13,045	

W. C. TUDOR-OWEN,
Commissioner of Excise.

IMPERIAL RETURN III

Division and District	Manufacture of liquor—Number of				Number of wholesale licenses			
	Breweries.	Government distilleries.	Private distilleries.	Outstill.	Country spirits.	Liquors other than Commercial spirits, imported or manufactured in India and classed as foreign liquor.	Commercial spirits, including denatured spirits and medicated wines.	Opium.
1	2	3	4	5	6	7	8	9
Ahmedabad	...	...	1	...	...	.....	17	...
Kaira	...	...	...	...	...	.....	11	...
Panch Mahals	...	...	...	...	...	.....	14	...
Broach	...	...	...	...	...	.....	12	...
Surat	...	...	...	...	...	.....	24	...
Thana	...	...	...	...	...	.....	...	...
Bombay Suburban ...	...	...	...	...	...	.....	...	...
Bombay	...	...	...	...	...	62	83	...
Kolaba	...	...	...	...	...	.....	7	...
Ratnagiri	...	...	...	...	...	.....	6	...
Kanara	...	...	...	...	...	.....	...	...
Dharwar	...	...	...	...	...	.....	10	...
Belgaum	...	...	...	...	...	.....	15	...
Bijapur	...	...	...	...	...	.....	4	...
Sholapur	...	...	...	...	...	.....	10	...
Satara	...	...	...	...	...	.....	14	...
Poona	...	...	...	...	...	1	42	...
Ahmednagar	...	...	...	...	...	.....	9	...
Nasik	...	1	...	...	...	.....	...	...
West Khandesh ...	...	...	...	1	...	.....	7	...
East Khandesh ...	...	...	...	...	...	.....	17	...
Total ...	...	1*	1	1	...	63	302	...
Total of previous year ...	...	2	1	1	...	68	208	...

* Exclusive of one distillery

(*a*) The consumption and sale

(*b*) These are combined wholesale

III—Shops and Licenses

for the sale of			Number of tappers licenses.	Country liquors—Number of shops licensed for retail sale of						
Ganja.	Charas. (a)	Bhang.		Spirits under distillery system (permanent).	Spirits under distillery system (temporary).	Spirits under outstill system (permanent).	Fermented tari.	Unfermented tari.	Other country fermented liquors (pachwai, etc.) (Ordinary licenses).	Other country fermented liquors (Home-brewing licenses).
10	11	12	13	14	15	16	17	18	19	20
	(b)									
2	...	...	...	41	...	...	2	...	...	...
...	...	...	...	67	...	...	...	...	...	...
...	...	...	...	45	...	...	...	...	...	...
...	...	...	81	31	...	...	7	...	...	...
1	...	...	...	130	...	...	164	...	...	...
...	...	...	1,134	179	...	...	161	...	...	...
...	...	...	279	18	...	...	15	...	...	...
4	...	...	433	234	...	...	127	...	...	...
...	...	...	103	73	...	...	20	...	...	...
...	...	...	793	112	...	...	66	...	...	...
...	...	...	183	57	...	...	92	...	...	...
4	...	...	122	103	...	...	111	...	...	...
2	...	...	77	70	...	...	71	...	...	...
...	...	...	97	47	...	...	91	...	...	...
1	...	...	31	26	...	...	11	...	...	...
2	...	...	92	33	...	...	10	...	...	...
3	...	...	58	41	...	...	24	...	...	...
...	...	...	3	15	...	...	5	...	...	...
...	...	...	54	67	...	...	35	...	...	...
...	...	...	4	81	...	7	9	...	...	...
1	...	...	6	102	...	...	3	...	...	...
20	...	...	3,550	1,572	...	7	1,044	...	...	...
20	...	...	3,504	1,582	...	7	1,046	...	...	...

in Indian States at Dabhada.

of charas is prohibited.

licenses for the sale of Ganja and Bhang.

IMPERIAL RETURN

Division and District	Foreign liquors—Retail licenses—						
	Malt liquors only.	Foreign liquors to be consumed on premises and on and off premises.	Foreign liquors to be consumed off premises.	Liquors in hotels, restaurants, boarding houses and clubs and refreshment rooms and stalls other than railway refreshment rooms (excluding canteens).	Liquors in canteens.	Liquors in railway refreshment rooms, dak bungalows, dining cars and steamers.	Liquors in temporary refreshment stalls (including other temporary licenses for foreign liquors).
1	21	22	23	24	25	26	27
Ahmedabad	...	...	7	10	2	1	...
Kaira	...	...	3	1	...	...	...
Panch Mahals	...	...	2	2	...	1	...
Broach	...	...	3	1	...	1	...
Surat	...	...	8	3	...	1	6
Thana	2	...	11	5	...	1	21
Bombay Suburban	...	...	8	12	1	1	26
District. Bombay	...	36	62	100	7	5	132
Kolaba	...	...	6	6	...	2	...
Ratnagiri	...	...	6	1	...	...	...
Kanara	...	...	7	2	...	1	...
Dharwar	...	...	8	3	...	2	...
Belgaum	3	...	4	1	4	2	20
Bijapur	...	...	3	1	...	2	...
Sholapur	...	...	7	5	...	2	12
Satara	...	...	8	6	...	4	...
Poona	2	...	24	33	14	4	171
Ahmednagar	2	...	6	1	4	2	1
Nasik	...	...	6	11	3	3	7
West Khandesh ...	...	...	3	1	...	1	...
East Khandesh ...	...	...	5	3	...	1	...
Total ...	9	36	197	208	35	37	396
Total of previous year ...	9	36	196	209	35	35	302

(*a*) The consumption and sale

(*b-l*) These are combined licenses for retail

III—Shops and Licenses—*concld.*

Number for sale of			Number of shops licensed for retail sale of				Retail licenses—Number for sale of			
Foreign liquors and other special retail licences.	Medicated spirits and medicated wines (Druggists' permits).	Denatured spirits.	Raw opium.	Ganja.	Charas. (a)	Bhang.	Opium and its preparations for medical purposes only. (Ordinary druggists' permits).	Morphia. (Special druggists' permits).	Hemp drugs for medical purposes only. (Druggists' permits).	Cocaine. (Druggists' permits).
28	29	30	31	32	33	34	35	36	37	38
				(*b-I*)						
...	3	43	85	24	...	...	69	64	...	44
...	...	13	65	16	...	...	22	11	...	13
...	...	15	36	5	...	...	11	6	...	11
...	...	13	30	11	...	...	26	21	...	16
...	7	26	20	14	...	...	47	47	...	49
...	...	28	16	18	...	...	25	22	...	14
...	...	...	1	1	...	...	28	26	...	11
278	162	364	12	36	...	...	621	645	1	380
...	1	19	17	17	...	...	19	17	1	12
...	1	16	8	15	...	...	19	18	...	14
...	...	9	11	16	...	...	4	2	...	4
...	3	17	16	50	...	...	26	23	...	24
3	...	26	14	34	...	...	31	31	...	29
...	...	11	10	21	...	...	4	2	...	4
...	...	14	46	27	...	...	17	16	...	20
...	1	24	42	23	...	...	21	1	...	22
...	13	65	48	38	...	...	53	13	...	65
...	...	19	53	40	...	...	10	...	...	11
...	...	28	39	35	...	...	9	10	...	11
...	...	15	31	20	...	...	9	1	...	4
...	1	25	81	53	...	...	10	10	...	13
281	192	790	681	514	...	...	1,081	986	2	759
287	186	768	682	516	...	...	1,045	918	2	754

of charas is prohibited.
sale of ganja and bhang.

W. C. TUDOR-OWEN,
Commissioner of Excise.

IMPERIAL RETURN

Name of District	Country spirits					
	Issues in Imperial gallons				Rates of Duty	
	At strength of 30° U. P.	At strength of 40° U. P.	At strength of 60° U. P.	Equivalent at London proof of the total of cols. 2, 3 and 4		
1	2	3	4	5	6	
	Gallons.	Gallons.	Gallons.	Gallons.	Rs. a. p.	Rs. a. p.
1 Ahmedabad	*10 303 2,100	63,158 10,820	40,241 2,232	54,212 8,855	(40° U. P.) 6 12 0 (a) 2 12 0 (a-1) 4 8 0 (a-2) (30° U. P.) 2 12 0 (a-3) 2 12 0 (a-4) (40° U. P.) 2 4 0 (a-4) (30° U. P.) 3 3 0 (a-5) (40° U. P.) 2 8 0 (a-5) 3 12 0 (a-6) (30° U. P.) 4 8 0 (a-6)	(60° U. P.) 4 8 0 (a) 1 13 0 (a-1) 3 0 0 (a-2) 1 6 0 (a-7) 1 6 0 (a-4) 1 8 0 (a-5)
2 Kaira ...	13,843 651	22,919 795	...	23,441 933	(30° U. P.) 3 0 0 (b) (40° U. P.) 2 8 0 (b)	.....
3 Panch Mahals ..	2,540 555 *3,272	3,159 3,349	79,105 32,774	35,315 13,261	(30° U. P.) 2 12 0 (c) (40° U. P.) 2 4 0 (c) (25° U. P.) 2 15 6 (c-1) (40° U. P.) 2 4 0 (c-1)	1 6 0 (c) 1 6 0 (c-1)
4 Broach ...	11,600	23,740	25,214	32,450	6 12 0 (d) 5 10 0 (d-1) (30° U. P.) 5 10 0 (d-2)	4 8 0 (d) 3 12 0 (d-1) 2 13 0 (d-2)
5 Surat ...	*1,220 98,543 1,885	32,853 1,095	223,093 3,730	128,957 4,383	(30° U. P.) 6 12 0 (e-2) 5 10 0 (e-15) 4 8 0 (e-5) 3 12 0 (e-8) 5 4 0 (e-14) (40° U. P.) 6 12 0 (e) 5 10 0 (e-1) 3 12 0 (e-3) 4 8 0 (e-7)	(60° U. P.) 4 8 0 (e) 3 6 0 (e-2) 3 12 0 (e-6) 2 13 0 (e-4) 2 4 0 (e-9) 2 8 0 (e-10) 2 0 0 (e-11) 1 14 0 (e-12) 3 0 0 (e-13) 1 2 0 (e-16)
6 Thana ...	...	14,807 181	261,103 10,467	113,825 4,295	6 12 0 (f) 5 10 0 (f-1) 4 8 0 (f-2)	4 8 0 (f) 3 12 0 (f-1) 2 10 0 (f-2)
7 Bombay Suburban ...	...	4,785	95,090	40,907	6 12 0	4 8 0
8 Bombay ...	...	582,832	12,326	354,630	7 12 0	5 0 0
9 Kolaba ...	...	49,414 1,575	55,155 1,595	51,710 1,793	5 10 0	3 12 0
10 Ratnagiri ...	...	21,530	68,679	40,390	4 8 0 (g) 4 8 0 (g-1) (30° U. P.)	3 0 0 (g) 2 4 0 (g-1)
11 Kanara. Below-ghat	13,886	...	10,453	13,901	3 6 0 6 12 0	1 13 0
11 Kanara. Above-ghat	2,523	6,773	2,934	7,004	(40° U. P.) 6 12 0	4 8 0

* 25° U. P.

Note.—Issues of excisable articles of all kinds to Indian States and Foreign Countries are shown

IV—C · SUMPTION (RATES OF DUTIES AND PRICES)

Cost price per L. P. gallon	Retail price per L. P. gallon	Foreign liquors				
		Imported liquors			Liquors manufactured in India and classed as foreign liquors	
		Spirits in Imperial gallons, London proof (M)	Wines in Imperial gallons	Malt liquors in Imperial gallons	Spirits in Imperial gallons, London proof (M)	Malt liquors in Imperial gallons
7	8	9	10	11	12	13
Rs. a. p						
1 1 0	No fixed selling prices have been prescribed.	10,996	618	28,898	3,396	.....
1 1 0		569	29	4	.....	.....
1 1 0		456	59	936	.....	.....
1 1 0		2,079	105	777	623	.....
1 15 9		6,890	440	3,130	94	.....
2 0 0		2,160	140	7,780	116	.....
		6,024	672	13,633	889	.....
2 4 0		168,901	31,248	553,142	31,398	66
2 0 0		998	105	1,616	457	.....
1 15 0		369	30	130	2	.....
1 15 0		529	173	1,475	.....	.....
1 12 0						

in black type below the figures relating to British districts, and not included in those figures.

Name of District	Country spirits					
	Issues in Imperial gallons				Rates of duty	
	At strength of 30° U. P.	At strength of 40° U. P.	At strength of 60° U. P.	Equivalent at London proof of the total of cols. 2, 3 and 4		
1	2	3	4	5	6	
	Gallons.	Gallons.	Gallons.	Gallons.	Rs. a. p.	Rs. a. p.
12 Dharwar ...	3,592	35,950 3,844	18,323 60	31,474 2,330	(30° U. P.) 6 12 0 (40° U. P.) 6 12 0	4 8 0
13 Belgaum ...	9,723 1,237	24,814 5,654	17,038 4,574	28,510 6,123	(30° U. P.) 6 12 0 (40° U. P.) 6 12 0	4 8 0
14 Bijapur ...	3,553	8,445 231	11,171 854	12,022 510	(30° U. P.) 6 12 0 (40° U. P.) 6 12 0	4 8 0
15 Sholapur ...	2,161 190	10,330 620	41,023 1,540	24,120 1,121	(30° U. P.) 6 12 0 (40° U. P.) 6 12 0	4 8 0
16 Satara ...	545 4,040	9,500 2,581	12,714 ...	11,167 4,377	(30° U. P.) 6 12 0 (40° U. P.) 6 12 0	4 8 0
17 Poona ...	...	51,279 1,000	79,555 1,160	62,589 1,064	6 12 0	4 8 0
18 Ahmednagar ...	235	12,561	12,025	12,511	(30° U. P.) 6 12 0 (40° U. P.) 6 12 0	4 8 0
19 Nasik ...	...	11,220	68,985	34,326	6 12 0 (*h*) (30° U. P.) 3 3 0 (*h-1*) (40° U. P.) 5 2 0 (*h-2*)	4 8 0 (*h*) 1 8 0 (*h-1*) 3 12 0 (*h-2*)
20 West Khandesh ...	1,209	2,395	182,533 †40,508	91,560	5 10 0 (*i*) 3 3 0 (*i-1*) (30° U. P.) 2 8 0 (*i-2*)	3 12 0 (*i*) 1 8 0 (*i-1*) 1 0 0 (*i-2*)
21 East Khandesh ...	465	3,585	110,513	46,684	6 12 0 (*j*) 5 10 0 (*j-1*) (30° U. P.) 5 10 0 (*j-2*)	4 8 0 (*j*) 3 12 0 (*j-1*) 2 13 0 (*j-2*)
Total... 1928-1929 ...	94,736 *10 10,708 *4,422	996,089 32,295	1,467,759 59,286	1,251,085 53,955	.....	.....
1927-1928 ...	86,701 *9,151 1,335	1,080,517 29,901	1,442,908 27,753	1,286,161 36,428	.....	.....

* 25° U. P. † Issues to Akrani out-still area.

Note.—Issues of excisable articles of all kinds to Indian States and Foreign Countries are shown

IV—CONSUMPTION—*contd.*

Cost price per L. P. gallon	Retail price per L. P. gallon	Foreign liquors: Imported liquors: Spirits in Imperial gallons, London proof (M)	Foreign liquors: Imported liquors: Wines in Imperial gallons	Foreign liquors: Imported liquors: Malt liquors in Imperial gallons	Foreign liquors: Liquors manufactured in India and classed as foreign liquors: Spirits in Imperial gallons, London proof (M)	Foreign liquors: Liquors manufactured in India and classed as foreign liquors: Malt liquors in Imperial gallons
7	8	9	10	11	12	13
£. s. p.						
12 0		3,659	377	7,553	35	35
1 2 0		3,287	830	11,851	427	22,633
1 12 0		375	27	362	.....	.....
1 13 4		3,097	225	9,344	1,636	.....
1 13 4		2,358	372	3,867	1,175	.....
1 13 4		20,967	4,934	129,716	6,351	6,029
1 13 4		2,425	299	37,474	691	.....
1 13 0		2,657	266	20,375	375	7,657
1 13 0		880	46	336	.....	.....
1 13 0		3,099	216	5,197	.....	.....
.....	.....	242,805	41,911	837,571	47,675	36,420
.....	.....	206,414	35,268	585,042	42,213	43,429

No fixed selling prices have been prescribed.

in black type below the figures relating to British districts, and not included in those figures.

Name of District	Commercial spirits			Opium and	
	Rectified spirits in Imperial gallons	Denatured spirits in Imperial gallons (L)	Medicated wines in Imperial gallons	Issues in seers of excise Opium	Retail sales in seers of other Opium (*e. g.* Punjab grown, Punjab Hill States and Malwa)
1	14	15	16	17	18
1 Ahmedabad	94	13,313	.....	2,709	.....
2 Kaira	.....	1,655	.....	1,712 720	.....
3 Panch Mahals	.....	678	.....	751 1,486	.....
4 Broach	.....	1,426	.....	1,201 360	.....
5 Surat	.....	7,384	.....	413 58	.....
6 Thana	.....	3,384	.....	248 10	.....
7 Bombay Suburban	.....	3,264	.....	57	.....
8 Bombay	213	164,181	.....	2,689 1,320	.....
9 Kolaba	.....	2,342	.....	145	.....
10 Ratnagiri	.....	635	.....	24	.....
11 Kanara { Below-ghat ... / Above-ghat ... }	.....	473	.....	43	.....
12 Dharwar	.....	3,026	.....	184 41	.....
13 Belgaum	.....	6,765	.....	175 34	.....
14 Bijapur	.....	1,035	.....	87 38	.....
15 Sholapur	.....	2,059	.....	2,739 823	.....
16 Satara	.....	1,499	.....	966 768	.....
17 Poona	22	14,096	.....	3,366 945	.....
18 Ahmednagar	.....	2,345	.....	1,966	.....
19 Nasik	.....	2,932	.....	680	.....
20 West Khandesh	.....	795	.....	424	.....
21 East Khandesh	.....	2,449	.....	1,518	.....
Total ... { 1928-29 ...	359	235,741	.....	22,126 (*k*) 6,608 (*k-l*)	.....
Total ... { 1927-28 ...	552	215,598	.....	23,152 (*k*) 7,466 (*k-l*)	.....

Note.—Issues of excisable articles of all kinds to Indian States and Foreign Countries are figures.

IV—CONSUMPTION—*contd.*

other drugs

Wholesale price of Opium to retail vendors per seer		Average retail price of Opium per seer	Sales of Morphia in Lbs. oz. grs.	Charas			
Cost Price	Duty			Sales in seers	Cost price per seer	Duty per seer	Retail price per seer
19	20	21	22	23	24	25	26
Rs.	Rs.		Lbs. ozs. grs.		Rs.	Rs.	Rs.
65	10		7 12 126	.....	.....	.....	.....
65	10		0 13 172	.....	.....	.....	.....
65	10		1 10 28	.....	.....	.....	.....
65	10		0 13 0	.....	.....	.....	.....
65	10		0 4 321	.....	.....	.....	.....
65	10		4 4 128	.....	.....	.....	.....
65	10		6 2 119	.....	.....	.....	.....
65	10		21 14 418	.....	.....	.....	.....
65	10		.....	.....	.....	.....	.....
65	10		.....	.....	.....	.....	.....
65	10		0 0 193	.....	.....	.....	.....
65	10		0 4 207	.....	.....	.....	.....
65	10		2 9 384	.....	.....	.....	.....
65	10		0 2 126	.....	.....	.....	.....
65	10		5 8 311	.....	.....	.....	.....
65	10		1 7 50	.....	.....	.....	.....
65	10		1 10 115	.....	.....	.....	.....
65	10		2 0 73	.....	.....	.....	.....
65	10		0 11 187	.....	.....	.....	.....
65	10		0 6 0	.....	.....	.....	.....
65	10		0 17 385	.....	.....	.....	.....
.....	.....	No fixed selling prices have been prescribed.	59 9 281	.....	.....	.....	.....
.....	.....		53 1 121	.....	.....	.....	.....

shown in black type below the figures relating to British districts, and not included in those

IMPERIAL RETURN

Name of District	Opium and Ganja — Sales in seers	Ganja — Cost price per seer	Ganja — Duty per seer	Ganja — Retail price per seer	Bhang — Sales in seers of bhang and its preparations	Bhang — Cost price per seer
1	27	28	29	30	31	32
		Rs.	Rs.			Rs.
1 Ahmedabad	1,240	.....	35		319	...
2 Kaira	805 7	.....	35		178 1	...
3 Panch Mahals	164 154	.....	35		98 87	...
4 Broach	600	.....	35		101	...
5 Surat	546	.....	35		251	...
6 Thana	523 18	.....	35		160 1	...
7 Bombay Suburban ...	188	.....	35		67	...
8 Bombay	6,128	.....	35		4,157	...
9 Kolaba	527 11	.....	35		79 2	...
10 Ratnagiri	350	.....	35		11	...
11 Kanara . { Below-ghat ... / Above-ghat ... }	672	.....	35		1	...
12 Dharwar	2,770 794	.....	35		6	...
13 Belgaum	1,244 606	.....	35		10 2	...
14 Bijapur	914 89	.....	35		1	...
15 Sholapur	3,435 351	.....	35		63 2	...
16 Satara	1,952 1,735	.....	35		25 18	...
17 Poona	4,339 297	.....	35		1,341 5	...
18 Ahmednagar	1,828	.....	35		213	...
19 Nasik	1,811	.....	35		437	...

No fixed selling prices have been prescribed.

IV—CONSUMPTION—*concld.*

other drugs—*contd.*

Duty per seer	Retail price per seer	Sales of Cocaine in lbs., oz. and grs.	Remarks
33	34	35	36
Rs.		Lbs. oz. grs.	
3		0 12 140	(a) Ahmedabad City, Cantonment and 5 miles round.
3		0 0 329	(a-1) Prantij and Modesa Talukas. (a-2) Rest of the District.
3		0 0 400	(a-3) Deesa Cantonment and Prantij Border shops. (a-4) All the States and Talukas under the Mahi Kántha Political Agency except Katosan Taluka.
3		0 0 382	(a-5) Katosan Taluka. (a-6) Border shops. (Rest of the District.) (a-7) Deesa Cantonment.
3		0 1 394	(b) The whole of the Kaira District. (c) The whole of the Panch Mahals District and Bhadarwa, Dodka and Pandu Mewás States.
3		0 0 39	(c-1) Sankheda Mewas. (d) Broach City and five miles round, and Ankleshwar Town.
3			(d-1) Rest of the District. (d-2) Border shops.
3		0 0 103	(e) Surat City and Chorasi Taluka excluding Nanavaracha; Bulsar I and II; Udhna in Sachin State.
3		11 6 402	(e-1) Olpad Taluka, excluding Saroli, Syan and Kim; Pardi, Umarsadi, in Pardi Taluka and Danti, Dhamdhachhi, Dholai, Hinglach, Kosamba, Magod Dungri, Parnera, Untdi.
3		0 0 46	(e-2) Nanavaracha; Saroli in Olpad Taluka and Puna and Saroli in Sachin State.
3		0 0 313	(e-3) Amalsadi, Zab, Godawadi, Kharoda, Mandvi Nos. 1 and 2, Moticher, Patal in Mandvi Taluka, Kadod Nos. 1 and 2 in Bardoli Taluka; Kuliari, Khorgam, Maliadhra, Rankuwa and Sadadwol in Chikhli Taluka and Gadaria in Bulsar Taluka.
3		0 0 10	(e-4) Sayan in Olpad Taluka; Bhimpor, Bonand, Dumas, Traj, Un and Sachin in Sachin State.
3		0 1 57	(e-5) Kim in Olpad Taluka, Puni and Supa in Bardoli; the whole of Jalalpur Taluka; Samroli, Chikhli, Endhai, Dogam and Hond in Chikhli Taluka; Kansad, Lajpor, Vasan and Vadacha in Sachin State.
3		0 0 434	(e-6) Bhagwa, Dandi, Karanj, Obhla, Olpad and Suvali in Olpad Taluka, Pardi and Umarsadi in Pardi Taluka; Danti, Dhamdhachhi, Dholai, Hinglach, Kosamba, Magod-Dungri Parnera, and Untdi in Bulsar Taluka; Gavier in Sachin State.
3		.....	(e-7) The whole of the Pardi Taluka except Pardi and Umarsadi.
3		0 1 106	(e-8) The whole of Mandvi Taluka except Amalsadi, Zab, Godavadi and Kharoda; Bardoli Taluka except Puni, Supa and Kadod Nos. 1 and 2; Valod Mahal; Kaliari, Khorgam, Maliadhra, Rankuwa and Sadadvol, Vad, Ranverikala and Bodwank in Chikhli Taluka; Chichai, Dulsad, Gambi, Kalwada, Kanjan and Kaparia in Bulsar Taluka.
3		0 0 185	(e-9) Kim in Olpad Taluka, Puni and Supa in Bardoli Taluka, whole of Jalalpur Taluka; Chikhli, Endhai, Degawi, Hond, Samroli in Chikhli Taluka, Undach and Vaghroch in Bulsar Taluka, Kansad, Lajpor, Vasan and Vadacha in Sachin State.
3		0 5 275	
3		0 0 26	
3		0 0 36	

No fixed selling prices have been prescribed.

IMPERIAL RETURN

Name of District	Opium and Ganja — Sales in seers	Ganja — Cost price per seer	Ganja — Duty per seer	Ganja — Retail price per seer	Bhang — Sale in seers of bhang and its preparations	Bhang — Cost price per seer
1	27	28	29	30	31	32
		Rs.	Rs.			Rs.
20 West Khandesh ...	633	.....	35		74	...
21 East Khandesh ...	2,412	.....	35		461	...
				No fixed selling prices have been prescribed.		
Total ... 1928-29 ...	32,881 4,062	.....	.....		8,013 118	...
Total ... 1927-28 ...	38,587 4,335	.....	.....		7,936 45	...

Note.—Issues of excisable articles of all kinds to Indian States and Foreign Countries are
figures.

IV—CONSUMPTION—*concld.*

other drugs—*concld.*

Duty per seer	Retail price per seer	Sales of Cocaine in lbs., oz. and grs.	Remarks.
33	34	35	
Rs.	No fixed selling prices have been prescribed.	Lbs. oz. grs.	(*e-10*) Amalsadi, Zab, Godawadi and Khareda in Mandvi Taluka; Kapod (1) and (2) in Bardoli Taluka; Kaliari, Khergam, Maliadhra, Renkuwa and Sadadvel, Vad in Chikhli Taluka; Atgam, Bodlai and Gadaria, Chichai, Dulsad, Gumbi, Kalwada, Kanjan and Kaparia in Buisar Taluka.
3		0 0 34	(*e-11*) Bodhan, Kamlapor, Patna, Tadkeshwar in Mandvi Taluka, Bardoli (1) and (2) Akoti, Khoj, Kikwad and Mota, Rajpura, Sarbhon, Vadoli, Vankaner and Varad in Bardoli Taluka; Hathuka in Valod Mahal.
3		0 0 403	(*e-12*) Dhadwada, Devghad, Borigala, Ladkuwa, Mandvi, Motichar and Patel in Mandvi Taluka; Balda, Manekpor and Surali in Bardoli Taluka; Ambach, Bajipura, Buhari, Kalamkui and Valod in Valod Mahal; Ranverikala and Bodwank in Chikhli Taluka.
			(*e-13*) and (*e-14*) The whole of Pardi Taluka except Pardi and Umersadi.
			(*e-15*) Sayan in Olpad Taluka, Bhimpor, Bonand, Dumas, Traj, Un, Gavier and Sachin in Sachin State.
			(*e-16*) The Dangs.
			(*f*) Bassein Taluka including Thana and Bassein towns.
			(*f-1*) Rest of the District (except Umbergaon Potha).
			(*f-2*) Umbergaon Potha.
			(*g*) Ratnagiri District.
			(*g-1*) Shops on Goa Frontier.
			(*h*) Násik City.
			(*h-1*) Peint Táluka.
			(*h-2*) Rest of the District (except Peint Táluka).
			(*i*) Dhulia and Sindkheda Talukas.
			(*i-1*) Whole District (except Dhulia, Sindkheda and Nawapur Talukas).
			(*i-2*) Nawápur Táluka.
			(*j*) Bhusawal Town.
			(*j-1*) Rest of the District.
			(*j-2*) Border shops.
			(*k*) Exclusive of issues to— Seers Aden 39
.....		13 3 153	(*k-1*) Exclusive of issues to— Baroda Cantonment ... ... 30 Rajkot ... ... 5,126 Palanpur ... ... 1,570 Sadra 992
.....		10 14 110	(*l*) In column 15 Retail Sales only are shown. (*m*) The figures in columns No 9 and 12 are Imperial gallons but not London proof.

shown in black type below the figures relating to British districts, and not included in those

W. C. TUDOR-OWEN,
Commissioner of Excise.

IMPERIAL RETURN No. IV-A

Imports and Exports of excisable articles of different descriptions from and to other British Indian provinces (a) on payment of duty and (b) in bond

Imports

Duty paid

Description of excisable articles	From Calcutta		From Rosa		From Akola		From Unao		From Ranaghat		From Madras		From Bhavnagar		From Bangalore		Total	
	Quantity	Amount of duty	Quantity	Amount of duty	Quantity	Amount of duty	Quantity	Amount of duty	Quantity	Amount of duty	Quantity	Amount of duty	Quantity	Amount of duty	Quantity	Amount of duty	Quantity	Amount of duty
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
Rum ...	...	...	1,627	28,473	99	1,732	496	8,680	...	...	7*	...	...	...	...	...	2,229	38,885
Wines ...	...	...	...	...	...	...	...	...	...	...	96*	...	...	...	...	...	96	...
Spirits ...	...	...	619	10,839	444	7,770	198	3,465	...	...	610*	...	...	...	...	...	1,871	22,067
Beer ...	...	...	...	...	...	...	...	...	...	...	719*	...	...	...	31,806	15,903	32,519	15,[illegible]3
Spirituous Medicinal Preparations.	1,886	9,395	...	...	...	...	...	...	11	55	...	...	7	[illegible]	...	...	[illegible]	[illegible]
Bhang ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

* These imports are made by Messrs. Spencer and Company from Madras and the Customs duty thereon was paid at Madras at the time of import.

IMPERIAL RETURN No. IV-A—*concld.*

Imports and Exports of excisable articles of different descriptions from and to other British Indian provinces (a) on payment of duty and (b) in bond—contd.

Description of excisable articles	Imports—*contd.*					Exports										Remarks
	In bond					Duty paid				In bond						
						To		Total		To						
	From Rosa	From Amritsar	From Cawnpore	From Hoshiarpur	Total	Quantity	Amount of duty	Quantity	Amount of duty	Garisband	Chindwara	Katgi	Balaghat	Akola	Total	
	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35
					Rs.		Rs.									
Rum ...	10,582	812	...	...	11,394	...	...	...	...	...	...	...	...	...	...	
Wines ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Spirits ...	38	5,022	14,059	...	19,119	...	...	...	...	...	...	...	...	...	...	
Beer ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Spirituous Medicinal Preparations.	...	...	...	...	...	...	...	...	...	2	10	4	8	10	34	
Bhang ...	...	...	...	Mds. 199	Mds. 199	...	...	...	...	...	...	...	...	...	...	

W. C. TUDOR-OWEN,
Commissioner of Excise.

IMPERIAL RETURN V

Serial No.	Division and District	Area in square miles			Population (in thousands)			Number of square miles per shop									
								Country spirit			Opium		Ganja		Charas		Bhang
		Out-still system	Distillery system		Out-still system	Distillery system		Out-still area	Distillery area								
	1	2	3		4	5		6	7		8		9		10		11
			Urban	Rural		Urban	Rural		Urban	Rural	Urban	Rural	Urban	Rural	Urban	Rural	Urban	Rural
1	Ahmedabad ...	...	16	3,800	...	381	540	...	1·0	152	0·9	55·9	1·0	422·2	...	...	...	...
2	Kaira ...	...	57	1,638	...	105	605	...	5·2	27·4	7·2	27·0	7·2	192·2	...	...	...	...
3	Panch Mahals ...	...	9	1,597	...	43	331	...	2·2	39	4·5	47·0	4·5	532·3	...	...	...	...
4	Broach ...	...	5	1,462	..	62	245	...	0·8	58·5	0·8	60·9	1·2	208·9	...	...	...	...
5	Surat ...	...	5·5	1,647·5	...	144	530	...	0·4	14·2	0·8	126·7	0·9	205·9	...	...	...	...
6	Thana ...	...	19·7	3,402·3	...	63	696	...	1·7	20·4	4·9	288·5	4·9	243·0	...	...	...	...
7	Bombay Suburban ...	...	5	140	...	54	100	...	0·8	11·4	5	...	5	...	...	...	...	...
8	Bombay ...	...	22	...	...	1,176	...	...	0·09	...	1·8	...	0·6	...	...	...	...	...
9	Kolaba ...	...	10	2,150	...	42	521	...	1·4	33·1	1·4	215	1·4	215	...	...	...	...
10	Ratnagiri ...	...	18	3,980	...	48	1,106	...	3·6	37·2	4·5	995	4·5	361·8	...	...	...	...
11	Kanara ...	...	34	3,915	...	54	348	...	4·3	79·9	4·9	978	4·9	435	...	...	...	...
12	Dharwar ...	...	9·5	4,594·5	...	155	882	...	1·1	48·8	2·4	661·7	2·1	178·2	...	...	...	...
13	Belgaum ...	...	16·7	4,632	...	73	880	...	1·9	76·9	2·4	661·7	2·1	178·2	...	...	...	...
14	Bijapur ...	...	5	5,702	...	78	719	...	0·6	146·2	1·2	950·3	1·2	336·4	...	...	...	...
15	Sholapur ...	...	58	4,498	...	169	573	...	5·3	299·9	7·2	118·4	8·3	224·9	...	...	...	...
16	Satara ...	...	17	4,691	...	92	934	...	1·3	244·6	1·5	157·8	1·7	376·2	...	...	...	...
17	Poona ...	...	30	5,336	...	238	771	...	1·4	250·8	1·2	222·3	1·4	333·5	...	...	...	...
18	Ahmednagar ...	...	8	6,629	...	58	673	...	2·7	553	2·0	135	1·6	189·1	...	...	...	...
19	Nasik ...	..	21	5,858	...	119	714	...	2·1	102·8	2·3	195·3	2·3	225·3	...	...	...	..
20	West Khandesh ...	304	7	5,187	13	74	555	43·4	0·9	71·1	1·0	216·1	1·0	399	...	...	...	...
21	East Khandesh ...	...	19	4,532	...	168	907	...	1·6	60·4	1·6	65·7	1·6	110·5	...	...	...	...
	Total (for 1928-29) ...	304	392·4	76,491·8	13	3,396	12,630	43·4	0·9	65·9	2·4	115·1	2·2	221·0	...	...	...	...
	Total of previous year (1927-28)	304	397·4	76,486·8	13	3,370	12,627	13·4	1·0	77·0	2·6	153·0	2·3	279·6	...	...	...	...

IMPERIAL RETURN V—*contd.*

Serial No.	Division and District	Number of shops per 10,000 of population										Consumption per 100 of the population in gallons or seers (to two places of decimals)				
		Country spirit			Opium		Ganja		Charas		Bhang						
		Out-still area	Distillery area													
	1	12	13		14		15		16		17		18	19	20	21	22
			Urban	Rural	Urban	Rural	Urban	Rural	Urban	Rural	Urban	Rural	Gallons	Seers	Seers		Seers
1	Ahmedabad	...	0·5	0·5	0·5	1·3	0·4	0·2	...	...	...	...	5·99	0·30	0·14	...	0·04
2	Kaira	...	1·04	0·92	0·75	0·94	0·75	0·13	...	...	...	...	3·21	0·25	0·085	...	0·025
3	Panch Mahals	...	0·93	1·23	0·46	1·02	0·46	0·09	...	...	...	...	9·25	0·19	0·04	...	0·03
4	Broach	...	0·97	1·02	0·97	0·99	0·65	0·29	...	...	...	...	10·26	0·39	0·19	...	0·03
5	Surat	...	0·97	2·19	0·49	0·25	0·42	0·15	...	...	...	...	18·63	0·05	0·08	...	0·04
6	Thana	...	1·9	2·4	0·63	0·17	0·68	0·2	...	...	...	...	14·67	0·03	0·07	...	0·02
7	Bombay Suburban	...	1·11	1·3	0·19	...	0·19	...	...	...	...	...	26·29	0·03	0·12	...	0·04
8	Bombay	...	2·0	...	0·1	...	0·31	...	...	...	...	...	80·07	0·24	0·52	...	0·35
9	Kolaba	...	1·7	1·24	1·67	0·19	1·67	0·19	...	...	...	...	9·17	0·02	0·10	...	0·01
10	Ratnagiri	...	1·04	0·97	0·83	0·04	0·83	0·1	...	...	...	...	3·42	...	0·03	...	...
11	Kanara	...	1·48	1·41	1·29	0·1	1·29	0·25	...	...	...	...	5·07	0·01	0·16	...	...
12	Dharwar	...	0·58	1·06	0·26	0·18	0·32	0·51	...	...	...	...	2·94	0·02	0·26	...	...
13	Belgaum	...	1·23	0·86	0·98	0·08	1·09	0·30	...	...	...	...	2·96	0·02	0·13	...	...
14	Bijapur	...	1·02	0·54	0·01	0·08	0·51	0·24	...	...	...	...	1·48	0·01	0·11	...	...
15	Sholapur	...	0·65	0·26	0·47	0·66	0·41	0·35	...	...	...	...	3·19	0·36	0·46	...	0·01
16	Satara	...	1·4	0·21	1·2	0·33	1·3	0·14	...	...	...	...	1·68	0·01	0·19	...	...
17	Poona	...	9·2	0·24	1·01	0·31	0·92	0·21	...	...	...	...	6·18	0·35	0·43	...	0·13
18	Ahmednagar	...	0·52	0·18	0·70	0·84	0·9	0·5	...	...	...	...	1·68	0·27	0·26	...	0·03
19	Nasik	...	0·84	0·8	0·76	0·42	0·76	0·33	...	...	...	...	4·03	0·08	0·22	...	0·05
20	West Khandesh	5·4	1·1	1·3	0·9	0·4	0·9	0·2	...	...	...	...	11·92	0·07	0·11	...	0·01
21	East Khandesh	...	0·7	1·0	0·7	0·8	0·7	0·5	...	...	...	...	4·31	0·14	0·22	...	0·04
	Total (for 1928-29) ...	5·4	0·2	0·7	0·1	0·3	0·1	0·2	...	...	...	...	7·73	0·14	0·20	...	0·06
	Total of previous year (1927-28) ...	5·4	1·2	0·8	0·5	0·1	0·5	0·2	...	...	...	...	8·03	0·14	0·24	...	0·05

IMPERIAL RETURN V—*concld.*

Serial No.	Division and District	Average taxation per proof gallon or seer in Rupees (to two places of decimals)															Average Total Excise revenue per head of population (based on column 48 of Imperial Return I)	Remarks
		Country spirit (distillery area)			Opium			Ganja			Charas			Bhang				
		Duty	Vend fees	Total	Duty	Vend fees	Total	Duty	Vend fees	Total	Duty	Vend-fees	Total	Duty	Vend-fees	Total		
	1	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	Ahmedabad	10·94	12·98	23·92	51·69	23·49	75·18	42·68	25·82	68·50	...		...	2·30	...	2·30	2·02	
2	Kaira	4·35	8·65	13·00	51·69	21·65	73·34	33·59	21·88	55·47	...	...	...	2·41	...	2·41	0·91	
3	Panch Mahals ...	3·52	3·59	7·11				21·99	23·76	45·75		...	...	0·55	...	0·55	0·93	
4	Broach	9·85	7·91	17·76	51·69	21·96	73·65	34·06	20·92	54·98	...	...	...	5·34	...	6·34	2·65	
5	Surat	6·93	2·92	9·85	51·78	31·14	82·92	40·81	23·98	64·79	...	...	...	3·25	...	3·25	4·06	
6	Thana	10·13	7·54	17·67	51·65	50·89	102·54	17·70	29·21	46·91	...	...	...	1·01	...	1·01	3·35	
7	Bombay Suburban ...	11·30	7·52	18·82				3·32	23·87	27·19	...	...	...	...	...	...	6·16	
8	Bombay	13·14	5·89	19·03	52·13	59·77	111·90	39·30	18·77	58·07	...	...	...	3·13	...	3·13	8·53	
9	Kolaba	9·39	5·91	15·30	52·14	67·75	119·89	21·54	29·53	51·07	...	...	...	1·33	...	1·33	1·62	
10	Ratnagiri	7·20	4·71	11·91	52·25	59·09	111·34	34·17	26·35	60·52	...	...	...	3·27	...	3·27	0·70	
11	Kanara	6·91	6·18	13·9	52·31	10·83	63·14	30·26	22·27	52·53	...	...	...	...	...	...	1·09	
12	Dharwar	11·35	9·34	20·69	51·55	35·95	87·50	47·38	21·43	68·81	...	...	...	2·0	...	2·0	1·42	
13	Belgaum	11·01	6·16	17·17	51·95	32·44	84·39	32·94	20·82	53·76	...	...	...	3·0	...	3·0	1·11	
14	Bijapur	11·14	4·49	15·63	52·08	43·84	95·92	25·12	21·06	46·18	...	...	...	3	...	3	0·54	
15	Sholapur	11·02	9·68	20·70	51·78	54·25	106·03	34·46	17·26	51·72	...	...	...	3·52	...	3·52	1·78	
16	Satara	11·88	11·73	23·61	51·73	57·02	108·75	47·58	17·76	65·34	...	...	...	1·32	...	1·32	0·66	
17	Poona	11·31	9·19	20·50	51·61	57·44	109·05	42·71	22·58	65·29	...	...	...	2·91	...	2·91	2·54	
18	Ahmednagar	11·47	12·59	24·06	51·80	78·10	129·90	36·73	29·51	66·24	...	...	...	10·09	...	10·09	1·02	
19	Nasik	9·52	11·6	21·12	51·67	109·29	160·96	39·94	75·38	...	...	...	...	1·83	...	1·83	1·19	
20	West Khandesh ...	4·21	7·53	11·74	51·75	78·43	130·18	25·43	26·30	51·73	...	...	...	1·80	...	1·80	1·69	
21	East Khandesh ...	9·28	10·02	19·30	51·69	71·72	123·41	37·75	18·88	56·63	...	...	...	4·20	...	4·20	1·18	
	Total (for 1923-29) ...	9·92	6·86	16·78	51·84	50·65	102·49	38·40	22·77	61·17	...	...	...	3·44	...	3·44	2·10	
	Total of previous year (1927-28)	10·26	6·82	17·08	49·12	42·49	91·61	35·59	19·08	54·67	...	...	...	3·36	...	3·36	2·17	

Read 2·17 in column 38 against total for 1927-28.

W. C. TUDOR-OWEN,
Commissioner of Excise.

No. P—475-E.

GENERAL DEPARTMENT.

OFFICE OF THE COMMISSIONER IN SIND.

Government House,
Karachi, 16th August 1929.

Subject.—Excise Administration Report for the year 1928-29.

MEMORANDUM.

The Commissioner in Sind has the honour to forward the report submitted by the Superintendent of Salt and Excise, Sind, on the administration of the Sind Excise Department for the year 1928-29.

Country spirit.

2. The consumption of country spirit rose from 1,14,000 to 1,19,000 proof gallons. The increase is shared by all the districts excepting Hyderabad. The Karachi, Thar Parkar, Sukkur and Larkana districts are responsible for an increase of 3,500, 1,000, 1,500 and 1,500 gallons respectively ; it is attributed to the absence of combination for ten months among the licensees at Karachi, influx of labour from other places for the Barrage works in Sukkur and Thar Parkar districts and decrease in the sale of illicit liquor in the Larkana district owing to greater vigilance of the Excise Officers. The decrease in the Hyderabad district amounted to 3,500 gallons and was due to partly closure of 2 shops and partly poorer condition of people after the rains and floods of 1927.

Foreign liquor.

3. There was an increase of 61,000 gallons in the imports by sea of fermented liquors, liqueurs and spirits—potable and non-potable—but a decrease of 2,000 gallons in wines. The increase took the form of larger imports of bulk beer from United Kingdom, bottled beer as well as brandy and whisky from Germany and rectified spirit from Java, the latter being denatured at the Karachi Customs House for export to other provinces.

Consumption in the province fell by 4,000 gallons in the case of potable spirits and rose by 12,000 gallons in the case of fermented liquors owing to larger demand for the cheaper and lighter continental beer and consequent decline in imported spirits. This seems to be a satisfactory feature of the situation.

Intoxicating drugs.

4. The consumption of intoxicating drugs during the year under report and the previous two years is compared below :—

Year	Bhang	Charas	Ganja
	Seers	Seers	Seers
1926-27	81,600	3,200	1,150
1927-28	80,300	3,000	800
1928-29	81,500	2,800	600

The decrease in the consumption of charas and ganja is attributed to high retail selling prices and smuggling of the former drug by Pathans.

Toddy.

5. Consumption of toddy fell from 19,700 gallons in the previous year to 17,000 gallons during the year under report. The decrease is ascribed to lower selling price of country spirit as compared to last year's.

Opium.

6. Consumption of opium declined by seven seers only, the actual sales being 5,290 seers.

Financial.

7. The gross revenue of the department collected in the province amounted to Rs. 46,12,000 as against Rs. 45,20,000 in the preceding year. The net revenue after deducting the total expenditure debitable to "6, Excise" amounted to Rs. 41,02,000 showing an increase of Rs. 62,000 due to (1) increased license fee, (2) larger collection of pass fee on imported liquor and (3) receipts from gain on sale-proceeds of bottled country spirit.

Excise crime.

8. There has been a decline in number of crimes detected as will be apparent from the subjoined statement. It is believed that this is partly due to less smuggling of Kelat liquor and bhang on account of deterrent punishments awarded to a gang of smugglers.

Year	Offences detected				
	Liquor	Intoxicating drugs	Cocaine	Opium	Total
1926-27	73	253	4	92	422
1927-28	139	338	1	124	602
1928-29	123	275	2	77	477

The number of offences detected are fewer, but the importance of several is greater. Some very big seizures of bhang and country liquor were secured in the Upper Sind Frontier District where a special party of two officers operated. A good case of contraband charas was detected at Karachi in co-operation with the Excise Officer, Sibi, and 8 persons were convicted. The seizure amounted to about half a maund.

General.

9. Mr. Kirkwood and Mr. Willmott superintended the working of the Department efficiently throughout the year. When relieved of his very onerous duties in connection with the Maurypur Salt works, the Superintendent will have more time to devote to looking after the Excise establishment, many of whom require continual supervision.

W. F. HUDSON,
Commissioner in Sind.

To

The Secretary to Government,
Revenue Department, Bombay.

No. P.—151 of 1929.

SIND SALT AND EXCISE DEPARTMENT.

SUPERINTENDENT'S OFFICE,

Karachi, dated 3rd August 1929.

From

H. M. KIRKWOOD, ESQ.,

Superintendent of Salt and Excise in Sind;

To

THE COMMISSIONER IN SIND,

Karachi.

Subject.—Excise Administration Report.

Sir,

Introduction.—I have the honour to submit the annual report on the Administration of the Excise (Abkari and Opium) department for the Province of Sind for the financial year 1928-29.

2. *Personnel of the Department.*—The charge of the Department was held by the following officers during the year under report :—

(*1*) Mr. H. M. Kirkwood, from 1st April 1928 to 13th April 1928 and again from 24th October 1928 to 31st March 1929.

(*2*) Mr. N. R. Willmot from 14th April 1928 to 25th September 1928.

(*3*) Mr. G. R. G. Shipp from 26th September 1928 to 23rd October 1928.

The following reconstitution of charges were sanctioned by the Commissioner in Sind :—

(*1*) Rohri town and station were separated from the charge of the Abkari Inspector, Sukkur, and added to Rohri Circle and the headquarters of Rohri Circle shifted from Pano Akil to Rohri.

(*2*) Kotri town and station were separated from the charge of the Akbari Inspector, Hyderabad, and added to Kotri Circle with a change of headquarters from Manjhand to Kotri.

3. *Changes introduced during the year.*—The following were the principal administrative changes during the year :—

(*a*) Manufacturers of spirituous medicinal preparations in bond were exempted from payment of Excise duty on preparations supplied by them to Local Boards and Municipal Hospitals, Veterinary Hospitals and dispensaries and such private Medical Institutions in British territory as are conducted on charitable lines provided certain conditions are fulfilled (G. R., R. D., No. 9196/24, dated the 28th May 1928).

(*b*) The sale of Nips or half pints of ale to Clubs, Canteens and Messes was permitted (G. R., R. D., No. 380/28 of 3rd July 1928).

(*c*) Clause 5-A of the Railway Refreshment Room license was amended by extending the period for the sale of liquor before arrival and after the departure of the train from 15 to 30 minutes (G. R., R. D., No. 4679/24 of 15th August 1928).

(*d*) Rule 23 of the rules regulating the cultivation of hemp, the manufacture of hemp drugs, and the storage at and removal from Bonded Warehouses of hemp drugs in Sind was amended by extending the time-limit for the retention of old stock from 2 to 3 years (Commissioner in Sind's Notification No. 698/IV-E dated the 26th September 1928).

(*e*) Collectors were permitted to dispose of Excise shops by calling for tenders in certain cases (G. R., R. D., No. 1258/28, dated the 29th September 1928).

(*f*) The manufacture, possession, import, export, transport and sale of "esters" of morphine were placed under Excise restrictions (G. R., R. D., No. 1055/28, dated the 8th October 1928).

(*g*) The rationing system was continued and the ration for each district was fixed at 5 per cent. below the ration of 1927-28 (G. R., R. D., No. 9869/24 of 9th January 1928).

(*h*) Condition 9 of the license for the sale of opium was amended so as to provide for the holder to hand over the minimum stock to incoming licensee (G. R., R. D., No. 1971/28 of 22nd January 1929).

(*i*) The Central Board of Revenue was declared the competent authority to receive export authorizations in respect of dangerous drugs (G. R., R. D., No. 2048/28, dated the 22nd January 1929).

(*j*) Salts of and preparations containing "Eucodal and Dicodide" were subjected to the provisions of Opium Act, 1878 (G. R., R. D., No. 485/28 of 4th February 1929).

(*k*) A committee of enquiry was appointed for the town of Hyderabad to investigate the causes of excessive consumption of opium and to suggest measures for its reduction (G. R., R. D., No. 7702/24, dated the 7th February 1929).

Consumption of Excisable Articles.

4. *Foreign Liquor* (*imports*).—The following table gives the imports into Karachi of foreign Liquors during the last three years (including imports for the Punjab and other parts of India) as reported by the Collector of Customs in Sind :—

Year	Fermented Liquors	Wines	Liqueurs	Spirits (potable)	Spirits of wine (non-potable spirits)
	Gallons	Gallons	Gallons	Gallons	Gallons
1926-27 ..	7,06,454	52,647	5,103	2,17,946	31,823
1927-28 ..	8,10,026	54,371	3,293	1,93,114	39,727
1928-29 ..	8,57,153	52,673	3,786	2,03,110	43,056
Variation ..	+ 47,127	— 1,698	+ 493	+ 9,996	+ 3,329

The increase under fermented liquors was mainly due to larger imports of bulk beer received from the United Kingdom and bottled beer from Germany due probably to more settled trade conditions. The decrease

under wines and increase under liquéurs are due to ordinary trade fluctuations. The rise in imports of potable spirits is ascribed to the larger quantities of brandy and whisky received from Germany in consequence of the demand for cheap brands. The increase under non-potable spirits is due to the fact that larger quantities of rectified spirits were imported from Java and denatured at the Karachi Custom House for export to other Provinces.

Foreign Liquor Consumption.—For sales at licensed shops see Imperial Return IV in which the figures for imported and locally manufactured liquor are classified separately. The bulk of the consumption was, as usual, in the towns of Karachi, Hyderabad, and Sukkur where the population is denser. Variations calling for remarks are furnished below in the subjoined table :—

Year	Sale			
	Fermented liquors Bulk Gallons		Potable spirits Proof Gallons	
	Imported	Indian made	Imported	Indian made
1927-28	3,67,771	..	52,143	279
1928-29	3,80,061	..	48,157	389
Variation	+ 12,290	..	— 3,986	+ 110

The increase in the sales of imported beers is due to the larger demand for the cheaper and lighter continental brands. The cheapness and popularity of imported beer among all classes account for the decline in imported spirit. But the increase in the consumption of Indian made spirit is due solely to its cheapness.

5. *Denatured Spirit.*—There were no imports by sea of denatured spirit during the year. The sales at retail shops compare as follows with those of the two preceding years :—

Year	Of foreign origin Gallons 50° O.P.	Of Indian origin Gallons 50° O.P.	Total Gallons
1926-27	14,161	1,170	15,331
1927-28	17,826	..	17,826
1928-29	62,831	..	62,831
Variation	+ 45,005	..	+ 45,005

The increase in consumption is due to the more extended use of denatured spirit for domestic use, industrial purposes, and during social functions when the use of incandescent lights are a feature of such occasions, to which may be added the quantities used by local public bodies.

6. *Country Spirit* (Appendix A).—The consumption of country spirits during the year compares as follows with that of the previous three years (the figures in columns 2 to 5 of Imperial Return IV represent issues from Bonded Warehouses):—

District	1925-26	1926-27	1927-28	1928-29	Variations in 1928-29
	P. G.	P. G.	P. G.	P. G.	P. G.
Karachi	54,537	41,455	46,811	50,453	+ 3,642
Hyderabad	28,753	26,641	26,463	22,942	— 3,521
Nawabshah	10,929	10,180	8,545	9,075	+ 530
Thar Parkar	5,109	4,512	3,822	4,828	+ 1,006
Sukkur	12,542	12,169	13,346	14,991	+ 1,645
Larkana	10,787	10,555	10,615	12,051	+ 1,436
Upper Sind Frontier ..	4,442	4,339	4,159	4,541	+ 382
Total ..	1,27,099	1,09,851	1,13,761	1,18,881	+ 5,120

In all districts except Hyderabad, consumption was on the increase. Among the districts where an increase is recorded, Karachi, Thar Parkar, Sukkur and Larkana are the only ones where the increase is deserving of note, *viz.*, 3,642, 1,006, 1,645 and 1,436 gallons respectively. The increase in the Karachi District is explained by the absence of combination between the licensees at Karachi for about 10 months of the year. Liquor was sold at cheaper rates to push their sales. The increase in Thar Parkar and Sukkur is reported to be due to a favourable season and also to the influx of labourers from other places owing to the construction of Barrage Works, while the increase in Larkana is connected with the vigilance of the Excise Officers on the importation of illicit liquor. The decrease in Hyderabad can be attributed partly to the closure of two shops and partly to the extremely bad harvest of 1927-28, and the poor state of the people after the rain and the floods.

The per capita consumption (Appendix A, column 11) compares as follows with that of the previous three years :—

District	1925-26	1926-27	1927-28	1928-29
	Drams L.P.	Drams L.P.	Drams L.P.	Drams L.P.
Karachi	4·83	3·67	4·15	4·47
Hyderabad	2·41	2·23	2·22	1·92
Nawabshah	1·25	1·17	0·98	1·04
Thar Parkar	0·62	0·55	0·46	0·58
Sukkur	1·18	1·14	1·26	1·41
Larkana	0·87	0·85	0·85	0·97
Upper Sind Frontier ..	0·89	0·87	0·83	0·91
Total ..	1·86	1·61	1·66	1·74

7. *Toddy.*—Toddy was sold at Karachi (and its suburb Malir), Kotri Hyderabad and Sukkur. The sales during the year under report compare as follows with those of the three previous years :

District	1925-26	1926-27	1927-28	1928-29
	Gallons	Gallons	Gallons	Gallons
Karachi	14,218	15,788	17,703	14,734
Hyderabad (Town) ..	1,082	1,748	1,341	1,673
Sukkur (Town)	661	613	692	758
Total ..	16,561	18,149	19,736	17,165

The net decrease of 2,571 gallons includes a decline in the consumption of 3,059 gallons in Karachi and rises of 332 and 156 gallons in Hyderabad and Sukkur respectively. The fall in the former case is to be attributed to the diversion of custom to country liquor which was sold at comparatively cheaper rates.

8. *Opium.*—(5,290) Five thousand two hundred and ninety seers of opium were sold as compared with 5,297 in the previous year and 5,776 in 1926-27. The slight decrease of 7 seers calls for no remark. Three ozs. 2 drs. and 45 grs. of opium were used for veterinary or quasiveterinary purposes during the year under report.

9. *Hemp Drugs—Ganja.*—The sales of ganja amounted to 582 seers as against 828 in the previous year, a decrease of 246 seers. The general tendency to give up the use of ganja on account of its prohibitive price continues and accounts for the fall.

Bhang.—The sales of bhang during the year were 81,481 seers as against 80,281 seers in the previous year, an increase of 1,200 seers. The increase took place in all Districts except Karachi, Sukkur and Larkana. It is reported that owing to prolonged heat last year, the drug was largely consumed in the form of "ghota" as a cooling beverage, which explains the situation.

Charas.—The sales of charas amounted to 2,858 seers as against 3,053 in the previous year. The decrease of 195 seers during the year is due to the high prices charged by the licensees and probably to the smuggling which resulted therefrom. This year, i.e., 1929-30, with a reduction of duty on charas from Rs. 60 to 20 per seer and the fixation of a maximum selling price it is expected that there will be a heavy rise in the licit consumption of this drug.

10. *Cocaine.*—The licenses for the sale of cocaine for *bona fide* medical purposes numbered 65 during the year under report against 81 in 1927-28 (Imperial Return III, Column 38).

Imports and issues in the Province.—The quantity of cocaine imported during the year amounted to 4 lbs. 3 ozs. 74 grs. against 3 lbs. 9 ozs. and 167 grs. in the previous year. The quantity sold under license was

4 lbs. 10 ozs. 340 grs. against 6 lbs. 11 ozs. 196 grs. in 1927-28. The details of cocaine transactions are given below :—

Stock in hand during the beginning of the year	Quantity imported	Quantity confiscated	Total	Quantity consumed	Closing balance
Lbs. ozs. grs.	Lbs. ozs. grs.	Lbs. ozs. grs.	Lbs. ozs. grs.	Lbs. ozs. grs.	Lbs. ozs. grs.
5 13 408	4 3 74	..	10 1 45	5 2 229*	4 14 253

* Of this quantity, 3 ozs. 369 grs. were exported to other Provinces in India. The decrease in the consumption of cocaine is mainly noticeable in Sukkur and is attributed to the supervision of the Excise staff over the cocaine licensees, which led to the cancellation of two licenses.

11. *Cocaine cases.*—Two cases of illicit possession of cocaine were detected at Keamari and Karachi Town during the year against one in 1927-28. The quantity of cocaine seized was 73 grs.

REVENUE (IMPERIAL RETURN NO. I).

12. *Comparison with the previous years.*—The following statement contrasts the Excise revenue realized during 1928-29 with that of the previous four years :—

Head of revenue	1924-25	1925-26	1926-27	1927-28	1928-29	Variation 1928-29
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Foreign and other liquors excised as foreign.	4,44,104	4,52,432	3,51,205	4,76,058	5,23,299	+ 47,241
2. Country Spirit.	22,24,047	22,23,087	21,86,064	23,30,481	23,46,437	+ 15,956
3. Toddy ..	6,888	10,350	5,199	4,769	5,854	+ 1,085
4. Opium ..	5,97,058	5,80,763	5,71,448	5,40,002	5,47,972	+ 7,970
5. Intoxicating drugs.	8,64,700	7,83,656	7,13,488	7,17,067	6,84,583	— 32,484
6. Fines, forfeitures and miscellaneous.	2,08,646	2,10,702	2,31,021	4,51,829	5,03,857	+ 52,028
Total ..	43,45,443	42,60,990	40,58,425	45,20,206	46,12,002	+ 91,796

The causes of the variations will be dealt with under the various heads.

13. *Foreign Liquors.*—The increase of Rs. 47,241 comprises :—

(*1*) A decrease of Rs. 1,668 in the realizations from duty on Indian made spirits imported from other Provinces and an increase of Rs. 48,909 under fees due to (*a*) the higher fees the beer shops fetched at the auctions, (*b*) the increased license fee of 'Off' shops and (*c*) the larger collection of vend fee (pass fee) on imported liquor.

14. *Country Spirit.*—The increase of Rs. 15,956 comprises :—

(*1*) An increase of Rs. 61,614 in still head duty on account of larger issues of country liquor, and

(*2*) A decrease of Rs. 45,658 under vend fees due to the closure of four country liquor shops.

15. *Toddy.*—The increase of Rs. 1,085 is the result of higher bidding at the toddy auctions especially in Karachi.

16. *Opium.*—The increase of Rs. 7,970 comprises :—

(*1*) An increase of Rs. 6,595 under sale proceeds of excise opium owing to larger issues and

(*2*) Rs. 1,375 under vend fees owing to competition amongst the bidders at the auctions.

17. *Hemp Drugs.*—The decrease of Rs. 32,484 is made up of :—

(*1*) A decrease of Rs. 38,976 in vend fees due to the absence of competition at the auctions and

(*2*) An increase of Rs. 6,207 in duty due to increased exports of charas to Indian States.

(*3*) An increase of Rs. 285 in the ware-house dues.

18. *Miscellaneous.*—The increase of Rs. 52,028 is due mostly to larger receipts from the gain on sale proceeds of bottled country spirit.

Expenditure and Net Revenue.

19. *Expenditure.*—The total expenditure on the combined Salt and Excise Department in Sind exclusive of (1) refunds (Rs. 1,59,828) and (2) compensation to District Local Boards (Rs. 24,920) amounted to Rs. 4,62,602 (Imperial Return II). The share of this which is chargeable to "6-Excise" compares as follows with that of the previous year :—

	Rs.
1927-28	3,58,035
1928-29	3,49,839
Decrease in 1928-29	8,196

The net decrease is explained as follows :—

Decrease under—

	Rs.	
(1) Salaries of establishment.	4,104	Due to leave vacancies not having been filled and less expenditure on account of leave salary.
(2) Supplies and Services other than rewards.	14	Too small to require remarks.
(3) Rewards ..	494	A fluctuating item and calls for no remarks.
(4) Cost of Opium supplied to Excise Department.	13,764	Due to the reduction in cost price from Rs. 26 to Rs. 23-5-0 per seer (G. R., R. D., No. 3746/24, dated the 5th December 1927).
Total ..	18,376	

Increase under—	Rs.	
(1) Allowance	8,701	Being an item of fluctuating nature, calls for no remarks.
(2) Contingencies and special charges (combined Salt and Excise Department).	1,479	Due to expenditure on clothing supplied to Petty Officers and men.
Total ..	10,180	
Net decrease ..	8,196	

20. The increase of Rs. 62,069 in the net revenue for the year under report is attributed to three causes, *viz.*, increased license fee, larger collection of pass fee on imported liquor and receipts from gain on sale proceeds of bottled country liquor.

21. *Recovery of Excise Revenue by coercive measures.*—No coercive process was resorted to in any district during the year under report.

GENERAL REMARKS.

22. *Shops and Licenses—Imperial Return III.*—The following important variations in the number of licenses issued for the sale of excisable articles took place during the year :—

License for the retail vend of	Increase	Decrease	Explanation
Foreign Liquor(Portable)wholesale	1	..	New license issued at Karachi.
Rectified spirit and medicated wines.	..	8	Not renewed, 4 in Upper Sind Frontier, 2 in Karachi and 2 in Sukkur.
Denatured spirit (Retail) ..	10	..	12 new licenses issued, 8 in Sukkur, 1 in Larkana, 1 in Jacobabad and 2 in Karachi and 2 licenses not renewed in Hyderabad.
Opium (Retail) ..	..	4	4 shops closed, 3 in Hyderabad District and 1 in Upper Sind Frontier District.
Intoxicating Drugs—Ganja (Retail).	..	4	One closed in Hyderabad and 3 in Upper Sind Frontier District.
Bhang (Retail) ..	..	4	One closed in Hyderabad, 2 in Sukkur and 1 in Upper Sind Frontier District.
Chemists' and Medical Practitioners' licenses, Opium and Morphia.	2	2	2 new opium licenses issued and one morphia license not renewed in Karachi and one morphia license, not issued in Upper Sind Frontier District.
Cocaine	..	16	19 licenses not renewed in Karachi and 1 in Nawabshah, 3 new licenses issued in Sukkur and 1 in Upper Sind Frontier District.
Country Liquor	6	4	One new shop opened at Drigh Road, Karachi, 2 shops closed in Hyderabad, 2 closed in Sukkur and 1 in Larkana.

Four licenses for the manufacture of perfumes and 28 licenses for the sale of essences containing spirit were issued in Karachi Town during the year.

NOTE—This information is supplied in accordance with Government Memorandum, Revenue Department, No. 4042-C/24, dated the 8th May 1929.

23. *Excise Crime* (*Appendix F*).—The total number of cases detected was 477 against 602 in the preceding year. Of these, 123 related to liquor, 275 to hemp drugs and 2 to cocaine as against 139, 338, and 1 respectively in the previous year. Full details will be found in columns 8,14 and 18 of appendix F.

The number of offences relating to liquor fell by 16. The decrease occurred chiefly in cases of illicit possession, and was probably due to masala liquor gaining in popularity among the consumers and thus replacing the illicit article to some extent. In 32 cases of Kelat spirit detected during the year, the quantity seized was 63 gallons which includes 3 big seizures of 15, 9, and 4 gallons respectively in Shahdadkot Circle. There has been a falling off in the number of cases relating to Hemp Drugs by 63, the decrease being particularly in respect of cases of smuggling. The total quantity of Kelat bhang seized during the year was 7 maunds 26 seers which includes an important seizure of 2 maunds 30 seers made in Jacobabad. The deterrent punishment awarded to the gang of smugglers concerned appears to have had a good effect on its activities and this accounts for the reduced cases of smuggling. The number of hemp plants seized in 10 cases of bhang cultivation was 1,244. Cases of hawking duty paid charas were also detected, involving a seizure of 15 seers in the aggregate. This petty illicit traffic is prevalent even at places where there are charas shops. One important case of smuggling of charas involving about ½ maund of the drug was detected at Karachi in co-operation with the Excise Officer Sibi. A regular gang was discovered, 8 of whom were convicted. The Abkari Inspector, Karachi, was largely responsible for the detection.

The decrease in the detection of opium cases during the year occurred chiefly in the Thar Parkar District and is due to the vigilance of the Excise staff stationed there. The contraband opium seized during the year under report amounted to 9 seers and 30 tolas.

Two cases of illicit possession of cocaine were detected at Karachi; one by the Excise Staff and the other by Customs Officers. The quantity seized was 73 grs.

No case of opium smoking was brought to light during the year.

24. *Hemp Drugs cultivation and Warehouse transactions* (*appendix C*).—The cultivation of bhang was permitted in Deh Bubak of the Sehwan Taluka, Larkana District, as usual. No necessity for hiring private godowns arouse as the accommodation available in the Hemp Drugs Warehouse, Bubak, was sufficient for the storage of the entire stock. The figures shown in column 5 of the appendix represent the area sown during the year, the crop from which will be brought to account in the return 1929-30. The outturn during the year cannot

therefore be given but the following is the produce in 1928-29 as compared with that of the previous year :—

Year	Quantity of bhang brought to account	Area from which produced	Outturn per acre
	Maunds		Mds. Srs.
1927-28 ..	2,256	(Sown in 1926-27) 65 acres and 18 gunthas.	34 19
1928-29 ..	1,228	(Sown in 1927-28) 50 acres.	24 22

A force of 7 chowkidars was employed to guard the fields under Bhang cultivation at Bubak.

Charas and Ganja were imported in bond from the Punjab and Ahmednagar respectively for consumption in Sind. The details of imports of hemp drugs are given in Appendix C.

25. *Supply of Country Spirit.*—The supply of country spirit was obtained from the Government Distillery at Kotri. The Distillery worked for 6 months and 25 days. It was closed for the overhauling of the plant and repairs, for 5 months and 5 days. The coffey patent still continued to work satisfactorily. The outturn per maund of molasses which was the only base used was 3·9 gallons L.P. as compared to 3·7 gallons L.P. last year. The outturn though slightly increased is below the average and is reported to be due to the inferior quality of molasses received from Batavia.

Extra Superior Flavoured Spirit (Masala Liquor) was manufactured in the steam heated pot still and issued in sealed bottles. It is of three descriptions, *viz.*, Cardamum, Orange and Rose. The total quantity of spirit manufactured during the year ending 31st March 1929 was :—

Plain	95,010	gallons (L.P.)
Ordinary flavoured ..	30,496	gallons (L.P.)
Extra Superior flavoured ..	38,126	gallons (L.P.)
Rectified spirit	1,129	gallons (L.P.)
Total ..	1,64,761	gallons.

The rates at which country spirits are supplied by the Distillery contractors are shown below :—

(Rates per L.P. Gallon)

	Rs. a. p.	
Plain	1 13 0	G. R., R. D., No. 65-C, dated the 25th July 1924.
Flavoured ordinary ..	1 14 0	
Superior (Quarts) ..	3 5 10	Government Resolution, Revenue Department, No. 6486-24, dated 7th June 1926.
(Pints) ..	3 2	
Extra Superior (Quarts) ..	3 12 10	
(Pints) ..	4 10 2	

The spirit is distributed to retail shops through the Warehouses at Kotri, Karachi and Sukkur. The first Warehouse receives its requirements by transfer either from the Distillery spirit store or direct from the Receiver ; the other two are supplied with spirit in bond. The stock of spirit at the Distillery and the Warehouses at the end of the year amounted to 49,948 gallons (L.P.) equal to about 4 months' demand.

Of the total quantity of 1,644 proof gallons of rectified spirit issued during the year, 890 gallons were issued at the concession rate of duty (Rs. 5 per proof gallon) to 4 local chemists for the manufacture of spirituous and toilet preparations and 117 gallons at the full rate of duty. Rs. 330 were realized as fees for excise supervision over the manufacture of these preparations.

26. *Toddy supply arrangements.*—The trees are obtained on lease by the licensees from private owners. The fall in the sales during the year is reported to be due to consumers taking to country liquor in preference to toddy, as the former was comparatively cheaper.

27. *Drunkenness.*—The number of convictions for drunkenness increased from 15 in 1927-28 to 25 during the year under report (appendix G, column 3).

28. *Hours of sales at Liquor Shops.*—No change took place in the hours of sale at liquor shops in Sind except at Mirpurkhas where they were fixed from 10 a.m. to 2 p.m. and again 4 p.m. to 9 p.m. (Commissioner in Sind's No. 3916-V-E, dated the 28th November 1927).

29. *Management of Licensed Shops.*—69 cases of various breaches of license conditions were reported during the year as compared with 60 last year. In 41 cases the licensees were dealt with under Section 55-A of the Abkari Act, and in 6 cases they were black-listed. One licensee was prosecuted and convicted. 21 opium licensees were fined by Collectors for breach of their license conditions.

30. *Excise Advisory Committees.*—The number of Excise Advisory Committees existing in all District Headquarters, Municipal towns and talukas in Sind is 39. The activities of advisory committees were mostly confined to suggestions as to the reduction in the number of shops for the sale of excisable articles, their location and the restriction of the hours of sale. The action taken on the recommendations is summarised below :—

(*1*) The Excise Advisory Committee, Karachi Town.

The Committee recommended that the existing sale hours in the case of :—

(1) Cinema Bars,

(2) Foreign Liquor retail ' Off ' shops,

(3) Country Liquor shops,

should be altered but their recommendations were not accepted as they advanced no serious reasons in support.

(*2*) The Excise Advisory Committee, Keti Bunder.

The Committee's proposal to reduce the strength of country liquor from 25 to 30 U.P. was not accepted in view of paragraph 7 of the G. R., R. D., No. 9869/24, dated the 9th January 1928.

(3) The Excise Advisory Committee, Hyderabad.

As recommended by the Committee the country liquor shop, Miri Lane (Hyderabad), the Opium shops in Chodki Lane (Hyderabad) and Gidu Bunder and the Opium and Intoxicating Drugs Shop at Husri were closed from the 1st April 1928. The other recommendations of the Committee for the closure of the Foreign Liquor 'Off' shops were not accepted.

(4) The Excise Advisory Committee, Badin.

(1) The Country Liquor Shop, Talhar, was closed from 1st April 1928 on the recommendation of the Committee.

(5) The Excise Advisory Committee, Mirpurkhas.

(1) The recommendation of the Committee that the hours of sale at Mirpurkhas be fixed from 10 a.m. to 2 p.m. and again from 4 p.m. to 9 p.m. was accepted from 1st April 1928.

(2) The Committee's second proposal for raising the strength of country liquor from 25 U.P. to 15 U.P. was not accepted.

(6) The Excise Advisory Committee, Mehar.

On the recommendation of the Committee, the country liquor shop at Radhan was closed from 1st April 1928.

(7) The Excise Advisory Committee, Sukkur.

(1) The Country Liquor Shop, Sheikh Shinh Road, was closed as recommended by the Committee from 1st April 1928.

(2) The Committee's other recommendations for the closure of one of the three Foreign Liquor 'Off' shops in the town of Sukkur were rejected as the number was not considered excessive in a growing town like Sukkur.

(8) The Excise Advisory Committee, Shikarpur.

On the Committee's recommendation, the Country Liquor Shop, Khanpur, was closed from 1st April 1928.

(9) The Excise Advisory Committee, Jacobabad.

Effect was given to the following recommendations of the Committee from the 1st April 1928, *viz.*—

(*a*) The closure of the Intoxicating Drugs Shop at Dangar Bazar (Jacobabad Town) and the Opium shop at Gouspur.

(*b*) The closure of Mubarakpur (Taluka Thul) Hemp Drugs Shops and the opening of a new shop at Miranpur (Taluka, Jacobabad) instead, for the sale of bhang only.

(*c*) The restriction of the Hemp Drugs Shop at Gari Khairo to the sale of bhang only.

There is nothing of special interest worth mentioning as regards other Excise Advisory Committees.

31. *Temperance movements.*—The Collector of Hyderabad reports that the temperance societies existing in the Hyderabad Town have ceased to work on account of the constitution of Advisory Committees. Temperance bodies exist in most of the other big towns of the Province, but were quiescent during the year. School masters continue to impress on the minds of their pupils the evils of the drink habit.

32. *Sind Excise Intelligence Bureau.*—The Sind Intelligence Bureau continued to work under the supervision of the Deputy Superintendent of Salt and Excise, Karachi Sub-Division. There were 34 issues of the Excise Supplement to the *Sind Police Gazette* during the year as against 38 in the previous year. The Bureau did useful work in collecting and supplying the Police and Excise Departments with information likely to be helpful to them in Excise detective work.

33. *Administration of Opium to Children.*—(Government Memorandum No. 2665-C/24, dated the 11th November 1926). As reported last year, the practice of administering opium to children is not common in Sind. Villagers and panchayats were informed by Excise Officers, as opportunities offered, of the evil effects of the habit and were advised to abstain from it.

34. *Work of the Excise Staff.*—Among the Excise Officers, Messrs. Hajee Muhammad Ismail Muhammad Ali Khan Kakezai, Abkari Inspector, Karachi; Nadir Hussain Shah, Assistant Excise Inspector, Jacobabad; Abdul Razak, Assistant Excise Inspector, Kambar Circle, and J. N. Nagrani, Assistant Excise Inspector, Shahdadkot, deserve special mention for their good detective work during the year. The work of the rest of the staff has been generally satisfactory.

35. *General Remarks.*—While on tour last year, I made local enquiries and was told that a good deal of the smuggling of Kelat Liquor and Bhang is being carried on in the Upper Sind Districts. The traffic in illicit spirit is controlled by well organized gangs particularly the Baluchis of Upper Sind who are believed to import large quantities of Kelat Spirit. These stocks are stored at certain favourable points and disposed of as demand arises. The present staff is inadequate to cope with the situation. With a view therefore to verify the existence of this illicit trade, the Commissioner in Sind agreed to the appointment of special party of two Assistant Excise Inspectors from the existing staff, exclusively for detective work in any part of the Upper Sind Districts as an experimental measure for about 3 months. Of the two Assistant Inspectors, one commenced work on the 16th March 1929 and the other on the 24th April 1929. Within a short period the special party was directly and indirectly instrumental in detecting 20 cases involving a total seizure of over 5 maunds of Bhang and 37 gallons of Liquor. The experiment is being continued for a year.

36. The following Statements accompany :—

Appendices A, A (*a*), C, E, F, G, Provincial Statements A and B. (Appendices H and I), Appendix J and Imperial Returns I to V.

I have the honour to be,

Sir,

Your most obedient servant,

H. M. KIRKWOOD,

Superintendent of Salt and Excise in Sind

APPENDIX A.

Statement showing the consumption of country spirit in proof gallons and the consumption per head of the population in (1) Urban areas, (2) Rural areas and (3) each district of the Province of Sind during the year 1928-29.

Serial No.	District.	District Head Quarters towns and towns of 10,000 population or over.				Rural areas (*i.e.*, districts excluding the towns shown in columns 3 to 6).			Total for the whole District.		Total population of the District.
		Number.	Population.	Consumption in gallons, London Proof.	Consumption per head in drams, London Proof.	Population.	Consumption in gallons, London Proof.	Consumption per head in drams, London Proof.	Consumption in gallons, London Proof.	Consumption per head in drams, London Proof.	
1	2	3	4	5	6	7	8	9	10	11	12
1	Karachi ...	1	216,883	44,737	9·90	325,182	5,716	·84	50,453	4·47	542,065
2	Hyderabad ...	1	72,498	15,241	10·09	500,952	7,701	·74	22,942	1·92	573,450
3	Nawabshah ...	2	13,140	2,679	9·79	405,520	6,396	·76	9,075	1·04	418,660
4	Thar Parkar ...	1	5,789	1,388	11·51	390,542	3,440	·42	4,828	0·58	396,331
5	Sukkur ...	2	95,782	8,782	4·40	414,560	6,209	·72	14,991	1·41	510,292
6	Larkana ...	1	17,723	2,084	5·64	580,237	9,967	·82	12,051	0·97	597,960
7	Upper Sind Frontier ...	1	10,583	2,731	12·39	230,036	1,810	·38	4,541	0·91	240,619
	Total ... 1928-29...	9	432,348	77,642	8·62	2,847,029	41,239	·70	118,881	1·74	3,279,377
	Total ... 1927-28...	9	432,348	77,466	8·60	2,847,029	36,295	0·61	113,761	1·66	3,279,377

H. M. KIRKWOOD,
Superintendent of Salt and Excise in Sind.

APPENDIX A (*a*).

Memorandum of Country Spirit consumption, etc., in certain large towns during the year 1928-29.

Serial No.	Towns.	Population.	Consumption of Country Spirit in terms of Proof 1928-29.		Actual realizations (*i.e.*, on Spirits issued to shops)		
			Total gallons.	Rate per head of population.	Still-head duty.	Vend fees.	Total realizations, 1928-29.
1	2	3	4	5	6	7	8
			Gallons.	Drams (L.P.)	Rs.	Rs.	Rs.
1	Karachi	216,883	44,737	9·90	4,80,409	3,35,450	8,15,859
2	Hyderabad	72,498	15,241	10·09	1,63,214	1,16,113	2,79,327
3	Sukkur	40,737	6,646	7·83	53,168	40,050	93,218
4	Shikarpur	54,995	2,136	1·86	17,088	21,200	38,288
5	Larkana	17,723	2,084	5·64	35,496	21,927	57,423
	Total ...	402,836	70,844	8·44	7,49,375	5,34,740	12,84,115

H. M. KIRKWOOD,

Superintendent of Salt and Excise in Sind.

APPENDIX C.

Statement showing the area under Hemp Drugs cultivation and the intoxicating drugs produced and lodged in, issued from and balance at the Hemp Drugs Warehouse in Sind during the year ending 31st March 1929.

Name of Taluka in which permitted.	Cultivation of Ganja.		Cultivation of Bhang.		Name of the Warehouse in which the drugs were lodged.	Intoxicating drugs brought on to account during the year.			Excess during the year.	Balance at the Warehouse on 1st April 1928.			Drugs imported from other Provinces or brought from other Warehouses in the Presidency.		Total columns 7 to 16.		
	Number of villages in which permitted.	Area cultivated.	Village in which permitted.	Area cultivated.		Ganja.	Bhang.	Charas.	Bhang.	Ganja.	Bhang.	Charas.	Ganja.	Bhang.	Charas.	Ganja.	Bhang.	Charas.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
Sehwan	...	...	Deh Bubak.	80 acres	Bubak ...	...	M. s. t. 1,228 13 40 (b)	M. s. t. ...	M. s. t. 22 10 40	M. s. t. ...	M. s. t. 1,105 32 20	M. s. t. 1 8 45	M. s. t. ...	...	M. s. t. 8 12 30 0 0 8 (c)	M. s. t. ...	M. s. t. 2,336 16 20	M. s. t. 9 21 3
					Karachi ...	...	.....	...	...	1 25 62½	.....	20 11 47¼	24 28 17 0 7 26 (c)	...	25 13 56½ 0 1 21½ (c)	26 31 25½	.....	45 26 45
					Hyderabad.	...	.....	...	...	0 7 75	.....	...	7 1 21 0 1 25 (c)	...	11 31 65 0 0 38 (c)	7 10 41	.....	11 32 23
					Sukkur ...	...	.....	...	...	0 11 70	.....	1 24 67	2 34 74 0 0 12 (c)	...	19 0 42½ 0 1 73½ (c)	8 6 07	.....	20 27 23
Total ...	...	...	.....	80 acres (a)		...	1,228 13 40 (b)	...	23 10 40	2 5 47½	1,105 32 20	23 4 79¼	35 8 15	...	64 22 14¾	37 8 62½	2,336 16 20	87 27 14

(a) This is the area sown this year; the crop will appear in next year's return.
(b) This is the produce of 60 acres cultivated last year but stored during the year under report.
(c) This represent gain.

APPENDIX C—*continued.*

The warehouse in which the drugs were lodged.	Intoxicating drugs removed from the warehouse during the year.										Balance at the warehouse on 31st March 1929.			Warehouse rent.	Approximate selling prices per mound exclusive of duty.			Remarks.
	On payment of duty by the licensed vendors in the British Districts and Native States.			To other provinces or other warehouses in the Presidency.			Bhang seeds given to cultivator free of duty.	For destruction being useless.							Ganja.	Bhang.	Charas.	
	Ganja.	Bhang.	Charas.	Ganja.	Bhang.	Charas.		Ganja.	Bhang.	Charas.	Ganja.	Bhang.	Charas.					
1	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37
	M. s. t.	M. s. t.	M. s. t.	M. s. t.	M. s. t.	M. s. t.	M. s. t.	M. s. t.	M. s. t.	M. s. t.	M. s. t.	M. s. t.	M. s. t.	Rs. a. p.	Rs.		Rs.	
Bubak ...	...	2,008 2 40	9 0 40	...	26 0 0	...	29 10 0	...	1 3 60 (d)	0 1 50 (d)	...	292 0 0	0 18 78	173 13 6	...	Bhore Rs. 25 to Rs. 35.	...	
Karachi ...	22 4 0	.....	41 34 0	...	...	...	...	1 17 59½ (d)	...	0 10 1 3 9 46 (d)	...	...	3 22 44	76 10 1	...	.....	...	
Hydĕr-abad.	4 19 0	.....	5 25 0	...	...	...	...	0 2 27 (d)	...	...	2 29 14	...	6 7 23	50 0 0	...	.....	...	
Sukkur ...	2 7 60	.....	18 13 0	...	...	...	...	0 1 16½ (d)	...	0 3 17 (d)	0 37 79½	...	2 11 6	20 8 6	...	.....	...	
Total ...	28 30 60	2,008 2 40	74 32 40	...	26 0 0	...	29 10 0	1 21 23 (d)	1 3 60 (d)	0 14 68 (d)	6 36 59½	292 0 0	12 19 66	321 0 1	...			

(d) This represents Depôt loss.

H. M. KIRKWOOD,
Superintendent of Salt and Excise in Sind.

APPENDIX E.

Statement showing Demands, Collections, Refunds, Remissions and Balances of Excise Revenue for the year 1928-29.

	District.	Demand of the year.	Arrears outstanding.	Total demand.	Collections made during the year against total in column 4,			Advance collections made in the previous year against current demand.	Remissions and amounts written off as irrecoverable.	Realizable balance (column 4 minus columns 7, 8 and 9).	Advance collections for the coming year.	Gross realizations in the year (columns 7 and 11).	Remarks.
					Current.	Arrears.	Total.						
	1	2	3	4	5	6	7	8	9	10	11	12	13
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	Karachi	19,93,867	1,18,083	21,11,950	18,71,653	...	18,71,653	1,22,214	...	1,18,083	1,26,615	19,98,268	
2	Hyderabad	7,48,833	6,675	7,55,508	6,79,163	6,675	6,85,838	69,670	...	.....	65,894	7,51,732	
3	Nawabshah	2,86,403	6,191	2,92,594	2,86,403	5,964	2,92,367	.....	...	227	.....	2,92,267	
4	Thar Parkar	1,59,960	73	1,60,033	1,46,222	73	1,46,295	13,738	...	.....	14,189	1,60,484	
5	Sukkur	5,63,548	500	5,64,048	5,04,021	...	5,04,021	59,527	500	.....	59,146	5,63,167	
6	Larkana	4,11,364	4,656	4,16,020	3,76,245	4,656	3,80,901	35,119	...	.....	31,443	4,12,344	
7	Upper Sind Frontier ...	1,07,574	...	1,07,574	95,532	...	95,532	12,042	...	.....	13,707	1,09,239	
	Total ...	42,71,549	1,36,178	44,07,727	39,59,239	17,368	39,76,607	3,12,310	500	1,18,310	3,10,994	42,87,601	

H. M. KIRKWOOD,
Superintendent of Salt and Excise in Sind.

APPENDIX F.

Statement showing (a) the number of offences against the Abkari and Opium Laws in each District of the Province of Sind during the year 1928-29.

District.	Cases detected (Abkari).																Total (Abkari).	Cases in which convictions were obtained.
	Offences relating to liquor.						Offences relating to Hemp Drugs.						Offences relating to Cocaine.					
	Illicit distillation and possession of implements, etc., for the same.	Illicit importation, exportation and transportation.	Illicit possession.	Unlicensed sale.	Other Miscellaneous offences.	Total.	Illicit cultivation and Manufacture.	Illicit importation, exportation or transportation.	Illicit possession.	Unlicensed sale.	Other Miscellaneous offences.	Total.	Illicit importation, exportation and transportation.	Illicit possession.	Unlicensed sale.	Total.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
Karachi	...	...	7	2	2	11	2	2	22	22	...	48	...	2	...	2	61	61
Hyderabad	...	1	14	3	1	19	5	...	18	20	...	43	...	...	...	...	62	62
Nawabshah	1	1	1	3	...	6	...	1	14	5	...	20	...	...	...	...	26	26
Thar Parkar	1	...	...	...	...	1	...	...	4	1	1	6	...	...	...	...	7	7
Sukkur	...	25	90	1	6	52	1	41	24	9	2	77	...	...	...	...	129	122
Larkana	1	...	25	1	2	29	1	...	53	5	1	60	...	...	...	...	89	67
Upper Sind Frontier ...	...	...	5	...	...	5	1	...	20	...	...	21	...	...	...	...	26	21
Total ... 1928-29 ...	3	27	72	10	11	123	10	44	155	62	4	275	...	2	...	2	400	365
Total ... 1927-28 ...	3	40	69	26	1	139	8	84	153	93	...	338	...	1	...	1	478	(a) 398

(a) Of the remaining 34 cases 10 acquitted, 17 pending, 4 diposed of under section 173, C. P. C. and 3 dropped.

APPENDIX F—*continued.*

District.	Cases detected (Opium).									Quantity of contraband opium seized.		
	Illegal cultivation of poppy.	Illegal manufacture of opium.	Illegal possession of opium.	Illegal transport of opium.	Illegal import of opium.	Illegal export of opium.	Illegal sale of opium.	Breach of conditions of license.	Total (Opium).			
1	20	21	22	23	24	25	26	27	28	29		
										Mounds.	Seers.	Tolas.
Karachi	.....	.....	12	.....	.....	.....	.....	.....	12	0	7	76
Hyderabad	.....	.....	5	.....	.....	.....	3	.....	8	0	0	33
Nawabshah	.....	.....	4	.....	.....	.....	1	.....	5	0	0	8
Thar Parkar	.....	.....	36	.....	.....	.....	.....	.....	36	0	0	37
Sukkur	.....	.....	6	.....	3	.....	2	.....	11	0	0	24
Larkana	.....	.....	2	.....	.....	.....	2	.....	4	0	0	9
Upper Sind Frontier ...	.....	.....	1	.....	.....	.....	.....	.....	1	0	0	3
Total ... 1928-29 ...	.....	.....	66	.....	3	.....	8	.....	77 (*b*)	0	9	30
Total ... 1927-28 ...	.....	.....	111	.....	6	.....	6	1	124	1	2	55

(*b*) 75 convicted, one acquitted and one pending.

H. M. KIRKWOOD,
Superintendent of Salt and Excise in Sind.

APPENDIX G.

Statement showing (1) cases of drunkenness occurring on licensed premises and elsewhere in which convictions have been recorded (2) cases of conviction of licensees for permitting drunkenness on their premises and (3) cases where licensees were dealt with by the Excise staff for contravention of their license in this particular during the year 1928-29.

District	Cases in which convictions have been recorded for drunkenness occurring.		Cases of conviction of licensees for permitting drunkenness on their premises.	Cases where licensees were dealt with by the Excise staff for permitting drunkenness in contravention of their license.
	On licensed premises.	Elsewhere.		
Karachi	.....	25	.....	.....
Hyderabad	.....	.....	.....	.....
Nawabshah	.....	.....	.....	.....
Thar Parkar	.....	.....	.....	.....
Sukkur	.....	.....	.....	.....
Larkana	.....	.....	.....	.....
Upper Sind Frontier ..	.....	.....	.....	.....
Total ... 1928-29 ...	.....	25	.....	.....
Total ... 1927-28 ...	.....	15	.....	.....

H. M. KIRKWOOD,
Superintendent of Salt and Excise in Sind.

APPENDIX II.

PROVINCIAL STATEMENT A.

Statistics of wholesale vend of Foreign Spirits and Fermented Liquors in the Province of Sind during the year 1928-29.

Name of District.	Licenses for wholesale vend of imported spirits and imported fermented liquors and Malt liquors manufactured in India.									Licenses for wholesale vend of spirits manufacture in Sind to the Trade.		Licenses for wholesale vend of fermented liquors, whether manufactured at a licensed brewery or imported by land or sea.					Remarks.
	Spirits and fermented liquors sold thereunder.									Quantity of spirits sold thereunder.		To other licensed vendors.			To the public.		
	To other licensed vendors.					To the Public.											
	Imported.				Beer made in India.	Imported.			Beer made in India.								
	Number of licenses.	Wines.	Spirits	Beer.		Wines	Spirits.	Beer.		Number of licenses.	To other licensed vendors.	To the public	Number of licenses.	Beer.	Wines.	Beer.	Wines.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
		Gals.	Gals. (a)	Gals.	Gals.	Gals.	Gals.	Gals.	Gals.		Gals.	Gals.		Gals.	Gals.	Gals.	Gals.	
Karachi ...	22	33,988	143,442	583,410	...	1,170	6,242	117,664	...	...	...	...	...	...	...	...	...	(a) Includes 744 gallons Indian made spirit.
Hyderabad ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Nawabshah ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Thar Parkar ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Sukkur ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Larkana ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Upper Sind Frontier ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Total ...	22	33,988	143,442	583,410	...	1,170	6,242	117,664	...	...	..	...	...	...	...	...	...	

H. M. KIRKWOOD,
Superintendent of Salt and Excise in Sind.

APPENDIX I.

PROVINCIAL STATEMENT B.

Statistics of retail vend and consumption of Foreign Spirits and Fermented Liquors in Sind during the year 1928-29.

Name of District.	Foreign spirits and fermented liquors.											
	Sold under shop licenses.								Sold under Hotel and Dak Bungalow licenses.			
	On fixed fees.				On fees determined by auction.					Sales thereunder.		
	Number of licenses.	Sales thereunder.			Number of licenses.	Sales thereunder.			Number of licenses.			
		Wines.	Spirits.	Beer.		Wines.	Spirits.	Beer.		Wines.	Spirits.	Beer.
1	2	3	4	5	6	7	8	9	10	11	12	13
		Gals.	Gals.	Gals.		Gals.	Gals.	Gals.		Gals.	Gals.	Gals.
Karachi	(a) 32	4,918	22,884	88,094	...	...	...	...	(b) 33	1,040	3,874	78,270
Hyderabad	(c) 13	1,054	20,371	58,199	...	...	...	...	1	...	53	1,987
Nawabshah	2	73	1,154	903	...	...	...	...	...	...	...	...
Thar Parkar	2	102	1,669	984	...	...	...	...	...	...	...	...
Sukkur	9	642	6,288	27,048	...	...	...	...	(d) 7	54	239	652
Larkana	2	95	908	1,667	...	...	...	...	...	...	...	...
Upper Sind Frontier	2	35	404	1,859	...	...	...	...	...	...	...	...
Total ...	62	6,919 (e)	53,678 (e)	178,744 (e)	...	...	...	...	41	1,094	4,166	80,909

(a) Includes 20 Foreign Liquor "OFF" 10 "ON" and 2 malt shops.
(b) Includes 9 Hotels, 3 Refreshment Rooms, 12 Clubs, 6 Canteens and 3 Theatre Bars.
(c) Includes 5 "OFF" 3 "ON" one beer and 4 Canteens licenses.
(d) Represents club licenses only.
(e) Includes figures of sales of shops disposed of by auction also (G.R., R.D., No. 8171/24, dated 2nd July 1927).

APPENDIX I—*concld.*

PROVINCIAL STATEMENT B—*continued.*

Name of District.	Foreign spirits and fermented liquors—*continued.*				Spirits made in India in private distilleries.							Spirits made in outstills.	
	Sold under Railway Refreshment Room Licenses.				Sold under retail vend licenses.				Removed direct from distilleries under special permits and passes.				
	Number of licenses.	Sales thereunder.			Number of licenses.	Quantity sold.						Number of vendors connected with the outstill.	Quantity sold by them
		Wines.	Spirits.	Beer.		Spirits intended for human consumption.	Denatured spirits.	Rectified spirits.	Rectified spirits.	Denatured spirits.	Spirits intended for human consumption.		
	14	15	16	17	18	19	20	21	22	23	24	25	26
		Gals.	Gals.	Gals.		Gals.	Gals.	Gals.	Gals.	Gals.	Gals.		Gals.
Karachi	1	3	15	124	20	863	..	35	...	...	...	...	...
Hyderabad	1	3	25	165	9	92	...	...	...	...	...	...	...
Nawabshah	1	1	11	250	...	...	...	...	...	...	...	...	...
Thar Parkar	...	...	...	...	2	64	...	...	...	...	...	...	...
Sukkur	4	18	76	2,150	...	...	...	...	...	...	...	...	...
Larkana	1	2	1	105	...	...	...	...	...	...	...	...	..
Upper Sind Frontier	..	...	...	...	...	...	...	...	...	...	...	...	...
Total ...	8	27	128	2744	31	518	...	35	...	...	..	...	...

H. M. KIRKWOOD,
Superintendent of Salt and Excise in Sind.

APPENDIX J.

Statement showing the number of country liquor shops licensed for the exclusive sale of 60° U. P. Spirit and the consumption in terms of prescribed sale strengths in each District of the Province of Sind during the year 1928-29.

Serial No.	District.	Shops licensed for the exclusive sale of 60° U. P. liquor.		Consumption.			
				1927-28.		1928-29.	
				30° U. P.	60° U. P.	40° U. P.	60° U. P.
1	2	3		4	5	6	7
		1926-27	1927-28	Gallons.	Gallons.	Gallons.	Gallons.
				25° U. P.	40° U. P.	25° U. P.	40° U. P.
1	Karachi ...	4*	4*	43,568	23,558	49,638	22,041
2	Hyderabad ...	...	..	33,757	1,908	29,141	1,810
3	Nawabshah ...	...	...	11,336	71	11,594	632
4	Thar Parkar ...	...	...	5,079	21	6,306	165
5	Sukkur ...	...	...	17,795	...	19,988	...
6	Larkana ...	...	...	14,153	...	16,023	57
7	Upper Sind Frontier.	...	...	5,546	...	6,054	...
	Total ...	...	...	131,234	25,558	138,744	24,705

* These shops sell exclusively 40° U. P.

H. M. KIRKWOOD,
Superintendent of Salt and Excise in Sind.

BOMBAY REVENUE DEPARTMENT

IMPERIAL RETURNS I-V

IMPERIAL RETURN I—REVENUE FOR 1928-29.

(Figures in columns 2 to 43 and 47 are gross).

Name of District.	Country spirits.						Country fermented liquors.			
	Duty on distillery spirit.	Fees from distilleries.	License fees for sale of distillery spirits.	Total receipts from distillery spirits.	Receipts from out stills and other systems	Total receipts from country spirits.	Tari-tree tax receipts.	Other receipts from Tari (license fees, etc.).	*Receipts from country fermented liquors, all kinds other than tari and malt liquors.	Total receipts from fermented liquors, other than malt liquors.
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Karachi	8,35,472	.....	3,60,993	11,96,465	.....	11,96,465	.....	4,922	.....	4,922
Hyderabad	2,44,724	.....	2,06,829	4,51,553	.....	4,51,553	.....	332	.....	332
Nawabshah	97,632	.....	59,193	1,56,825	.....	1,56,825	.....	.....	.....	.....
Thar Parkar	40,080	.....	23,556	63,636	.....	63,636	.....	.....	.....	.....
Sukkur	1,56,990	.....	76,176	2,33,166	.....	2,33,166	.....	600	.....	600
Larkana	1,15,032	.....	58,297	1,73,329	.....	1,73,329	.....	.....	.....	.....
Upper Sind Frontier	47,848	.....	23,615	71,463	.....	71,463	.....	.....	.....	.....
Total ...	15,37,778	.....	8,08,659	23,46,437	.....	23,46,437	.....	5,854	.....	5,854
Total of previous year ...	14,76,164	.....	8,54,317	23,30,481	.....	23,30,481	.....	4,769	.....	4,769

* Includes duty on Pachwai.

Name of District.	Malt liquors.			Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits).			Receipts from Commercial spirits including denatured spirits and medicated wines.					
	Duty on beer manufactured in India.	License fees for sale of beer manufactured in India or elsewhere.	Total receipts from beer.	Duty on wines and spirits manufactured in India and classed as foreign liquors.	License fee for the sale of foreign liquors generally, whether imported or manufactured in India.	Total of columns 15 and 16	Total of columns 7, 11, 14 and 17.	Duty on spirits used in manufacture of medicines and on rectified spirit and absolute alcohol used for medicinal purposes.	Duty on spirits used for other scientific or industrial purposes.	License fees for medicated wines.	License fees for commercial spirits.	Total of columns 19 to 22.
1	12	13	14	15	16	17	18	19	20	21	22	23
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Karachi	1,775	1,844	3,619	2,746	4,17,227	4,19,973	16,24,979	.....	...	250	3,480	3,730
Hyderabad	...	6,160	6,160	.....	35,717	35,717	4,93,762	.....	...	...	278	278
Nawabshah	...	...	.....	.....	3,242	3,242	1,60,067	.....	...	...	3	3
Thar Parkar	...	...	.....	.....	3,000	3,000	66,636	.....	...	...	6	6
Sukkur	50	13,880	13,880	.....	28,317	28,317	2,75,968	.....	...	100	145	245
Larkana	...	...	.....	.....	2,507	2,507	1,75,836	.....	...	...	84	84
Upper Sind Frontier	...	1,575	1,575	.....	1,000	1,000	74,033	.....	...	...	13	13
Total ...	1,825	23,409	25,234	2,746	4,91,010	4,93,756	28,71,281	.....	...	350	3,959	4,309
Total of previous year ...	114	16,344	16,458	6,125	4,53,190	4,59,315	28,11,023	.....	...	125	160	285

IMPERIAL RETURN I—REVENUE—*contd.*

Name of District.	Sale proceeds of Excise opium.		Opium.				Hemp Drugs.			
							Sale proceeds.			
							Ganja.		Charas.	
	Cost price.	Duty.	Duty on opium other than Excise opium.	License fees for the sale of opium (wholesale and retail).	Fees for morphia licenses and for permits for manufacture and sale of medicinal preparations of opium (druggists' permits).	Total receipts from opium.	Cost price.	Duty.	Cost price.	Duty.
1	24	25	26	27	28	29	30	31	32	33
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Karachi	21,075	33,174	.....	63,136	.....	1,17,385	.....	22,100	.....	46,320
Hyderabad	27,229	42,826	.....	47,860	.....	1,17,915	.....	3,401	.....	36,460
Nawabshah	11,610	18,251	.....	18,022	.....	47,883	.....	.....	.....	15,900
Thar Parkar	15,013	24,596	.....	15,032	.....	54,641	.....	1,896	.....	16,980
Sukkur	25,014	40,196	.....	43,544	.....	1,08,754	.....	1,713	.....	42,588
Larkhana	20,282	32,234	.....	28,915	.....	81,431	.....	.....	.....	19,830
Upper Sind Frontier	3,427	8,820	.....	716	.....	19,963	.....	100	.....	6,918
Total ...	1,23,650	2,00,097	.....	2,24,225	.....	5,47,972	.....	29,210	.....	1,84,996
Total of previous year ...	1,37,414	1,79,738	.....	2,22,850	.....	5,40,002	.....	22,472	.....	1,87,265

IMPERIAL RETURN I—REVENUE—*contd.*

Name of District.	Hemp Drugs—*contd.*									
	Sale proceeds—*contd.*		License fees, wholesale and retail from							
	Bhang.		Ganja.	Charas.	Bhang.	Medicinal preparations of hemp drugs (druggists' permit).	Warehouse dues.	Total receipts from hemp drugs.	License fees for the sale of cocaine and its allied drugs.	Fines and forfeitures.
	Cost price.	Duty.								
1	34	35	36	37	38	39	40	41	42	43
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Karachi *	.....	6,880		57,107		.....	76	1,32,468	.....	1,083
Hyderabad	.....	39,660		57,340		.....	16	1,36,877	.....	362
Nawabshah	.....	2,520		27,530		.....	.....	45,950	.....	469
Thar Parkar	.....	4,830		15,746		.....	.....	39,452	.....	39
Sukkur	.....	63,622		69,940		.....	19	1,77,882	.....	904
Larkhana	.....	49,046		55,733		.....	174	1,24,783	.....	391
Upper Sind Frontier	.....	3,680		16,458		.....	... ..	27,156	.....	.....
Total ...	.....	1,70,238		2,99,854		.....	285	6,84,583	.....	3,248
Total of previous year ...	.....	1,63,500		3,88,880		.....	.....	7,17,067	.....	4,926

IMPERIAL RETURN I—REVENUE—*concld.*

Name of District	Government Commercial undertakings to which chapter 2 of the Account Code applies			Miscellaneous.*	Grand total of columns 2 to 47.	Deduct from column 48.		Total net excise revenue in the year.	Remarks.
	Recoveries of investments in.	Recoveries of indirect charges from.	Profits from.			Refunds.	Expenditure as per Return II.		
1	44	45	46	47	48	49	50	51	52
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Karachi	.....	.....	.....	2,070	18,81,730	1,59,267	1,16,638	16,06,825	
Hyderabad	.....	.....	.....	2,992	7,52,186	440	65,239	6,86,514	
Nawabshah	.....	.....	.....	368	2,54,730	.....	19,113	2,35,617	
Thar Parkar	.....	.....	.....	722	1,61,496	118	42,726	1,18,658	
Sukkur	.....	.....	.....	1,436	5,65,184	6	52,681	5,12,497	
Larkhana	.....	.....	.....	272	3,82,747	.....	36,911	3,45,836	
Upper Sind Frontier	.....	.....	.....	316	1,21,486	2	17,539	1,03,945	
				8,166	41,19,569	1,59,828	3,49,839	36,09,892	
				(a)4,92,443	(a)4,92,443	.....		(a)4,92,443	
Total ...	.....	.....	.....	5,00,609	46,12,003	1,59,828	3,49,839 (b) 24,920	41,02,935	
Total of previous year ...	.....	.....	.....	4,46,903	45,20,206	1,21,905	3,58,035 (b) 24,920	40,4[illegible],265	

* Includes duty on Unfermented Tari.
(a) Gain on sale proceeds of Country Spirit.
(b) Contribution to District Local Boards, *vide* Government Memorandum No. 4012-C/24, dated 12th February 1926.

H. M. KIRKWOOD,
Superintendent of Salt and Excise in Sind.

IMPERIAL RETURN II—
EXPENDITURE.

IMPERIAL RETURN

Name of District.	Pay of Officers and Establishment.	Allowances other than rewards.	Supplies and services other than rewards. Construction and repairs of buildings: Salt.	Excise.	Other charges combined Salt and Excise Departments	Contingencies and special charges other than rewards. Salt manufacture.	Combined Salt and Excise.	Conveyance of Excise Opium.
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Karachi ...	81,884	22,600	7,382	...	4,810	25,602	14,273	61
Hyderabad ...	32,565	7,542	...	8,657	16	...	2,032	1,994
Nawabshah ...	7,025	2,613	...	...	...	...	15	48
Thar Parkar ...	23,873	9,633	2,560	47	1,176	3,361	1,277	81
Sukkur ...	25,320	7,725	...	1,141	181	...	998	147
Larkana ...	15,087	4,874	...	456	267	...	202	180
Upper Sind Frontier ...	7,403	3,151	...	5,901	...	...	14	...
Total of the year 1928-29 ...	1,93,107	58,338	9,962	11,102	6,460	31,023	18,811	2,451
Three-fourth portion of the combined expenditure chargeable to 6, Excise.	1,44,830	43,754	...	11,102	4,838	...	14,108	2,451
Total of previous year, 1927-28.	1,98,579	46,737	2,926	11,280	6,232	64,091	16,023	3,063
Three-fourth portion of the combined expenditure chargeable to 6, Excise.	1,48,934	35,053	...	11,280	4,674	...	12,017	3,063

(a) Exclusive of the amount

II—EXPENDITURE

Rewards.	Cost of opium supplied to the Excise Department.	Cost of ganja purchased.	Cost of charas purchased.	Cost of bhang purchased.	Assignments and compensations.				Government commercial undertakings to which Chapter 2 of the Account Code applies		Total charges	
					Compensation paid to Indian States in respect of their Abkari and hemp drugs leases.	Contribution to Local Boards in lieu of one anna cess on Excise Revenue.	Compensation paid to Bombay Municipality.	Compensation paid to private parties.	Investments in.	Loss on.	Salt and Combined Excise.	&c. to Debitable Excise.
10	11	12	13	14	15	16	17	18	19	20	21	22
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,499		...	...	...	...		...	...	...	...	1,62,011	94,563
1,114		...	...	...	...		...	...	...	...	48,820	38,003
287		...	...	...	...		...	...	...	...	9,988	7,503
619	1,23,650	...	...	...	...	24,920	...	...	...	...	42,847	27,712
948		...	...	...	...		...	...	...	...	36,460	27,667
961		...	...	...	...		...	...	...	...	21,977	16,629
380		...	...	...	...		...	...	...	...	16,849	14,112
6,808	1,23,650	...	...	...	...	24,920	...	...	...	...	3,38,952 Add cost price of opium as shown in column "11"	(a) 2,26,189 1,23,650
5,106	1,23,650	...	...	...	...	24,920	...	...	...	...	...	3,49,839
7,466	1,37,414	...	...	...	...	24,920	...	...	...	...	4,93,811	3,58,035
5,600	1,37,414	...	...	...	...	24,920	...	...	...	...	...	3,58,035

shown in column 16.

H. M. KIRKWOOD,
Superintendent of Salt and Excise in Sind.

IMPERIAL RETURN III—SHOPS AND LICENSES

Division and District.	Manufacture of liquor—				Number of wholesale licenses for the sale of							Country liquors. Number of shops licensed for retail sale of						
	Breweries.	Government distilleries.	Private distilleries.	Out-still.	Country spirits.	Liquors other than commercial spirits imported or manufactured in India and classed as foreign liquor.	Commercial spirits including denatured spirits and medicated wines.	Opium.	Ganja.	Charas.	Bhang.	Number of tappers licenses.	Spirits under distillery system (permanent).	Spirits under distillery system (temporary).	Spirits under out-still system (permanent).	Fermented tari.	Unfermented tari.	Other country fermented liquors (pachwai, etc.,) (Ordinary licenses).	Other country fermented liquors (Home-brewing licenses).
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Karachi	...	1	...	...	...	22	13	...	...	...	1	...	30	...	...	7	...	...	...
Hyderabad	...	...	...	...	...	...	...	...	...	...	1	...	15	...	...	1	...	...	...
Nawabshah	...	...	...	...	...	...	...	...	...	...	...	...	9	...	...	...	...	...	...
Thar Parkar	...	...	...	...	...	...	2	...	...	...	1	...	9	...	...	...	...	...	...
Sukkur	...	...	...	...	...	...	8	...	...	...	7	...	20	...	...	1	...	...	...
Larkana	...	...	...	...	...	...	...	...	...	...	2	...	12	...	...	...	...	...	...
Upper Sind Frontier	...	...	...	...	...	...	...	...	...	...	1	...	7	...	...	...	...	...	...
Total ...	...	1	...	...	...	22	23	...	...	...	13	...	102	...	...	9	...	...	...
Total of previous year ...	...	1	...	...	...	21	18	...	...	...	14	...	101	...	...	9	...	...	...

IMPERIAL RETURN III—SHOPS AND LICENSES—*cont'd.*

Division and District.	Foreign Liquors. Retail licences—Number for sale of									Number of shops licensed for retail sale of			Retail licences—Number for sale of			
	Malt liquors only.	Foreign liquors to be consumed on premises and on and off premises.	Foreign liquors to be consumed off premises.	Liquors in hotels, restaurants, boarding houses and clubs and refreshment rooms and stalls other than railway refreshment rooms (excluding canteens).	Liquors in canteens.	Liquors in railway refreshment rooms, dak bungalows, dining cars and steamers.	Liquors in temporary refreshment stalls (including other temporary licenses for foreign liquors).	Foreign liquors—all other special retail licenses.	Rectified spirits and medicated wines. (Druggists permits).	Denatured spirits.	Raw opium.	Ganja.	Charas.	Bhang.	Opium and its preparations for medical purposes only. (Ordinary druggists' permits).	Morphia. (Special druggists' permits).	Hemp drugs for medical purposes only. (Druggists' permits).	Cocaine. (Druggists permits).
1	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38
Karachi	1	10	20	27	6	1	137	...	21	43	22	22	2	22	22	25	...	25
Hyderabad	1	3	5	5	4	1	...	...	3	15	31	34	3	34	4	4	...	4
Nawabshah	...	...	2	.....	...	1	...	...	...	...	27	20	2	30	...	...	...	1
Thar Parkar	...	...	2	.....	...	...	...	...	...	2	26	18	1	18	...	...	...	7
Sukkur	4	...	5	7	...	4	...	...	24	25	32	44	2	44	6	6	...	19
Larkana	...	...	2	.....	...	1	...	...	...	6	24	45	2	44	2	5	...	6
Upper Sind Frontier	1	...	1	.....	...	...	...	...	...	4	7	9	2	11	...	...	...	3
Total ...	7	13	37	39	10	8	137	...	48	95	169	192	14	203	34	40	...	65
Total of previous year ...	8*	13	37	39	9	8	72	...	56	85	173	196	14	207	32	42	...	81

* One shop was shown in excess last year through oversight.

H. M. KIRKWOOD,
Superintendent of Salt and Excise in Sind.

IMPERIAL RETURN IV—CONSUMPTION, RATES OF DUTIES AND PRICES

Name of District.	Country Spirits.							Foreign Liquors.				
	Issues in Imperial Gallons.				Rates of duty.	Cost price per London Proof Gallon.	Retail price per London Proof Gallon.	Imported Liquors.			Liquors manufactured in India and classed as foreign liquors.	
	At strength of 25° U. P.	At strength of 40° U. P.	At strength of	Equivalent at London proof of the total of columns 2, 3 and 4.				Spirits in Imperial gallons, London proof.	Wines in Imperial gallons.	Malt liquors in Imperial gallons.	Spirits in Imperial gallons, London proof.	Malt liquors in Imperial gallons.
1	2	3	4	5	6	7	8	9	10	11	12	13
					Rs. a. p.	Rs. a. p.						
Karachi ...	49,638	22,041	...	50,453	Per imperial gallon.	Strong plain ... 3 5 4	No fixed selling prices have been prescribed.	24,761	7,131	2,84,152	272	...
Hyderabad ...	28,917	2,168	...	22,989		Weak plain ... 2 11 4		15,337	1,057	60,351	69	...
Nawabshah ...	11,879	416	...	9,159		Strong flavoured ... 3 8 0		874	74	1,103	...	...
Thar Parkar ...	6,231	321	...	4,858	25° U. P. 8 0 0	Weak flavoured ... 2 14 8		1,252	102	984	48	...
Sukkur ...	16,945	...	...	12,709	40° U. P. 6 4 0	Superior flavoured 25° U. P. 3 10 8		4,948	714	29,850	...	...
Larkana ...	16,022	...	...	12,016		Extra superior flavoured 25° U. P. 4 2 8		682	97	1,762	...	...
Upper Sind Frontier ...	5,896	...	...	4,422		Superior flavoured 40° U. P. 3 3 8		303	35	1,859	...	...
						Extra superior flavoured 40° U. P. 3 13 8						
Total ...	1,35,518	24,946	...	1,16,606				48,157	9,210	3,80,061	389	...
Total of previous year ...	1,30,358	25,155	...	1,13,012				52,143	9,268	3,67,771	279	...

IMPERIAL RETURN IV—CONSUMPTION, RATES OF DUTIES AND PRICES—*contd.*

Name of District.	Commercial Spirits.			Opium and other Drugs.									
	Rectified spirits in Imperial gallons.	Denatured spirits in Imperial gallons.	Medicated wines in Imperial gallons.	Issues in seers of excise opium.	Retail sales in seers of other opium (e.g., Punjab grown, Punjab Hill States, and Malwa).	Wholesale price of opium to retail vendors per seer.		Average retail price of opium, per seer.	Sales of morphia in lbs., oz. and grs.	Charas.		
						Cost price.	Duty.			Sales in seers.	Cost price per seer.	Duty per seer.
	14	15	16	17	18	19	20	21	22	23	24	25
						Rs. a. p.	Rs. a. p.		Lbs. ozs. grs.			
Karachi ...	125	55,548	562	904	.....				5 10 97	714	.....	
Hyderabad ...	4	3,807	3	*873* 1,168	.....				0 1 446	622	.....	
Nawabshah ...	.....	250	.....	*1,173* 498	.....				.....	279	.....	
Thar Parkar ...	.....	209	.....	*511* 644	.....				.....	280	.....	Rs. 60
Sukkur ...	15	2,625	49	*631* 1,073	.....	23 5 0	36 11 0	No fixed selling prices have been prescribed (G. M. No. 4042-C/24 dated 27th August 1927).	1 6 433	489	.....	
Larkana ...	.....	309	.....	*1,082* 875	.....				0 0 336	357	.....	
Upper Sind Frontier ...	.....	83	.....	*871* 147	.....				.....	117	.....	
				149								
Total ...	144	62,881	614	5,302 *5,290*	.....				7 6 442½	2,858	.....	.....
Total of previous year ...	102	17,826	637	5,284 *5,297*	.....				7 8 152	3,053	.....	.....

NOTE.—Figures in italics in column 17 represent retail sales.

IMPERIAL RETURN IV—CONSUMPTION, RATES OF DUTIES AND PRICES—*concld.*

OPIUM AND OTHER DRUGS—*contd.*

Name of District.	Charas—*contd.*	Ganja.				Bhang				Sales of cocaine in
	Retail price per seer.	Sales in seers.	Cost price per seer.	Duty per seer.	Retail price per seer.	Sales in seers of bhang and its preparations.	Cost price per seer.	Duty per seer.	Retail price per seer.	Sales of cocaine in
1	26	27	28	29	30	31	32	33	34	35
								Rs. a. p.		Lbs. ozs. grs.
Karachi ...	No fixed selling prices have been prescribed (G. M. No. 4042-C/24, dated 27th August 1927).	296	.....	Rs. 25	No fixed selling prices have been prescribed (G. M. No. 4042-C/24, dated 27th August 1927).	4,163	.....	2 0 0	No fixed selling prices have been prescribed (G. M. No. 4042-C/24, dated 27th August 1927).	2 1 250
Hyderabad ...		94	.....			14,780	.....			1 5 208
Nawabshah ...		29	.....			11,265	.....			.....
Thar Parkar ...		76	.....			2,619	.....			.....
Sukkur ...		80	.....			25,846	.....			1 12 88½
Larkana ...		2	.....			20,029	.....			0 0 380
Upper Sind Frontier ...		5	.....			2,779	.....			0 0 404
Total ...	.....	582	.....	.....	.....	81,481	.....	.....	.....	4 10 340½
Total of previous year...	.....	824	.....	.....	.....	80,281	.....	.....	.....	6 11 196

H. M. KIRKWOOD,
Superintendent of Salt and Excise, Sind.

Imports and Exports of exciseable articles of different descriptions from and to other British Indian provinces (a) on payment of duty and (b) in bond

Description of exciseable articles.	Imports.										Exports.								
	Duty-paid.						In bond.				Duty-paid.						In bond.		
	From—		From—		Total						To—		To—		Total				
	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.	From—	From—	Total		Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.	To—	To—	Total.
1	2	3	4	5	6	7	8	9	10		11	12	13	14	15	16	17	18	19
Charas ...	...	...	...	...	...	...	Amritsar seers 514 Rawalpindi seers 47 Hoshiarpur seers 1,685		Seers 2,246		Seers Palanpur 10 Dessa 4 Lasbella 30 Dwarka 10 Pasani (Kelat) 15 Soumiani 3 Khairpur 142	12,840	...	...	Seers ...	...	...	...	...
Ganja ...	...	...	...	...	...	...	Ahmednagar (Bombay Presidency) seers 1,401		...		.....	...	...	...	...	...	...	...	...
Cocaine ...	...	...	...	...	...	...	...	...	...		Grs. Afghanistan ... 437 Punjab ... 1,312 Bikaner ... 60	...	...	...	Grs. 1,809	...	...	...	...
Morphia ...	...	...	...	...	...	...	Grs. Afghanistan 437 Punjab ... 1,559 Maskat ... 437 Baluchistan 2,280		...		.....	...	...	...	4,718	...	...	...	...

IMPERIAL RETURN IV-A—*contd.*

Description of exciseable articles	Imports									Exports								
	Duty-paid						In bond			Duty-paid						In bond		
	From—		From—		Total					To—		To—		Total		To—	To—	Total
	Quantity	Amount of duty	Quantity	Amount of duty	Quantity	Amount of duty	From—	From—	Total	Quantity	Amount of duty	Quantity	Amount of duty	Quantity	Amount of duty	To—	To—	Total
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
	Beer Gls.	Wines Gls.	Spirits Gls.							Beer Gls.	Wines Gls.	Spirits Gls.				Beers Gls.	Wines Gls.	Spirits Gls.
Indian made, foreign liquors—																		
United Provinces ...	100	...	138	...	...	...	...	...	...	.....	...	...	...	...	...	...	...	...
European—																		
Punjab ...	...	...	...	...	...	...	...	...	...	2,27,102	9,346	37,692	...	...	...	...	...	...
Baluchistan ...	...	...	...	...	...	...	...	...	...	61,270	7,508	11,250	...	...	...	...	...	...
United Provinces ...	...	...	...	...	...	...	...	...	...	20,296	1,872	7,308	...	...	...	...	...	...
Rajputana ...	...	...	...	...	...	...	...	...	...	5,720	802	3,724	...	...	...	...	...	...
N. W. F. Provinces...	...	...	...	...	...	...	...	...	...	72,390	2,896	9,904	...	...	...	...	...	...

Bengal	...	...	...	...	...	...	...	...	...	...	.....		114	534	..	...	...	...	...	...
Persian Gulf	...	...	...	...	...	...	...	...	...	...	.....		...	...	...	...	...	856	284	870
Kashmir	...	...	...	...	...	...	...	...	...	...	.....		...	...	...	...	...	4,206	1,154	3,990
Total	...	100	...	128	...	...	...	...	...	...		3,86,778	22,538	70,392	...	...	...	5,062	1,438	4,860

H. M. KIRKWOOD,
Superintendent of Salt and Excise, Sind.

IMPERIAL RETURN V.

Division and District.	Area in square miles.			Population (in thousands.)			Number of square miles per shop.											
							Country spirit.											
	Out-still system	Distillery system.		Out-still system.	Distillery system.		Out-still area.	Distillery area.		Opium.		Ganja.		Charas.		Bhang.		
		Urban.	Rural.		Urban.	Rural.		Urban.	Rural.	Urban.	Rural.	Urban.	Rural.	Urban.	Rural	Urban.	Rural.
1	2	3		4	5		6	7		8		9		10		11		
Karachi ...	...	33	11,731	...	240	302	...	1·65	1,173·10	3·00	1,066·45	3·00	1,066·45	16·50	...	3·00	1,066·45
Hyderabad ...	...	17·43	4,625·57	...	96	477	...	1·58	1,156·39	1·58	281·28	1·45	210·25	5·81	...	1·45	210·25
Nawabshah ...	...	1·50	3,888·50	...	23	396	...	0·20	972·13	0·30	176·75	0·30	259·23	0·75	...	0·20	155·54
Thar Parkar ...	...	1·00	13,636	...	9	387	...	0·50	1,948·00	0·50	568·17	0·50	852·25	1·00	...	0·50	852·25
Sukkur ...	...	11·	5,595	...	115	395	...	1·00	621·67	0·79	310·83	0·61	215·19	2·50	...	0·61	215·19
Larkana ...	...	14	5,637	...	37	561	...	2·33	839·50	2·33	279·83	2·00	132·55	7·00	...	1·00	1 ·11
Upper Sind Frontier ...	...	4	2,692	...	11	230	...	2·00	538·40	4·00	448·67	2·00	384·57	2·00	...	2·00	2· ·11
Total ...	...	81·93	47,205·07	...	531	2,748	...	1·44	1,049·02	1·64	396·68	1·44	349·67	5·85	...	1·44	323·32
Total of previous year...	...	81·93	47,205·07	...	531	2,748	...	1·41	963·44	1·58	390·12	1·44	342·06	5·85	...	1·44	312·19

IMPERIAL RETURN V—*contd.*

Division and District.	Number of shops per 10,000 of population.											Consumption per 100 of the population in gallons or seers (to two places of decimals.)				
	Country spirit.			Opium.		Ganja.		Charas.		Bhang.		Country spirit (Distillery area.)	Opium.	Ganga.	Charas.	Bhang.
	Out-still area.	Distillery area.														
		Urban.	Rural.	Urban.	Rural.	Urban.	Rural.	Urban.	Rural.	Urban.	Rural.					
1	12	13		14		15		16		17		18	19	20	21	22
Karachi ...	...	0·83	0·33	0·46	0·36	0·46	0·36	0·08	...	0·46	0·36	9·31	0·16	0·05	0·13	0·77
Hyderabad ...	...	1 15	0·08	1·15	0·42	1·25	0·46	0·31	...	1·25	0·46	4·01	0·20	0·02	0·11	2·58
Nawabshah ...	...	2·17	0·10	2·17	0·56	2·17	0·38	0·87	...	2 17	0·63	9·19	0·12	0·01	0·07	2·69
Thar Parkar ...	...	2·22	0·18	2·22	0·62	2·22	0·41	1·11	...	2·22	0·41	1·22	0·16	0 02	0·07	0·66
Sukkur ...	...	0·96	0·23	1·22	0·46	1·57	0·66	0·17	...	1·57	0·66	2·52	0·21	0·02	0·10	5·07
Larkana ...	...	1·62	0 11	1·62	0·32	1·89	0·68	0·54	...	1·89	0·66	2·02	0·15	.....	0·06	3·35
Upper Sind Frontier ...	...	1·82	0·22	0·91	0·26	1·82	0·30	1·83	...	1·82	0·39	1·83	0·06	.....	0·05	1·15
Total ...	...	1·07	0·16	0·94	0·43	1·07	0·49	0·26	...	1·07	0·53	3·56	0·16	0·02	0·09	2·48
Total of previous year...	...	1·09	0·17	0·98	0·44	1·07	0·50	6·26	...	1·07	0·54	3·47	0·16	0·03	0·09	2·45

IMPERIAL RETURN V—*concld.*

Division and District.	Average taxation per proof gallon or seer in rupees (to two places of decimals)															Average total Excise Revenue per head of population (based on column 48 of Imperial Return I).
	Country spirit (Distillery area).			Opium.			Hemp drugs.									
							Ganja.			Charas.			Bhang.			
	Duty.	Vend fees.	Total.	Duty.	Vend fees.	Total.	Duty.	Vend fees.	Total.	Duty.	Vend fees.	Total.	Duty.	Vend fees.	Total.	
1	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38
Karáchi ...	16·56	7·16	23·72	38·00	72·32	110·32										3·47
Hyderabad ...	10·67	9·02	19·69	36·51	40·80	77·31				14·56	11·04	25·60				1·31
Nawábsháh ...	10·76	6·52	17·28	35·72	35·27	70·99				5·13	3·70	8·83				0·61
Thar Párkar ...	8·80	4·88	13·18	38·98	23·52	62·80				1·59	2·38	3·97				0·41
Sukkur ...	12·21	5·93	18·14	37·15	40·24	77·39				7·97	5·29	13·26				1·11
Lárkana ...	9·54	4·84	14·38	37·01	33·20	70·21				4·09	2·65	6·74				0·64
Upper Sind Frontier...	10·54	5·20	15·74	59·19	51·79	110·98				3·38	2·73	6·11				0·60
										3·69	5·67	9·36				
Total ...	13·17	6·93	20·10	37·83	42·39	80·22				4·53	3·53	8·06				1·41
Total of previous year	13·06	7·56	20·62	60·02	42·17	102·19				4·49	4·03(a)	8·52				1·39

(a) As Ganja Charas and Bhang shops are sold, combined no separate Vend fee under each head is available.

H. M. KIRKWOOD,
Superintendent of Salt and Excise, Sind.

No. 804.

SALT AND EXCISE OFFICE :
Aden, 17th September 1929.

From

CAPTAIN F. E. LAUGHTON, I.A.,
Collector of Salt and Excise,
Aden;

To

THE RESIDENT AND COMMISSIONER
OF SALT AND EXCISE,
Aden.

Subject :—Excise Administration Report for the year 1928-29.

Sir,

I have the honour to submit herewith the Annual Administration Report of the Excise Department under me for the year 1928-29.

I.—Establishment.

The sanctioned strength of the department has remained unaltered since 1902, with the exception of the addition of one clerk in 1920. At Perim the departmental affairs were administered by the Assistant Resident, Perim, during the year under review. The work of the department has steadily increased year by year, so much so that the staff are inadequate for the amount of work with which the department now has to deal. A scheme for reorganization of this department was submitted to Government in August 1928. Final orders of Government have not been passed yet.

II.—Financial Results of the year.

The principal sources of Excise Revenue are detailed in the appended statement—Appendix I—in which the receipts of the year under report are contrasted with those of 1927-28.

The gross receipts amounted to Rs. 2,26,638 against Rs. 2,29,960 in the preceding year showing a decrease of Rs. 3,322. Though the decrease is noticeable in the total Revenue earned under "6-Excise" during the year under review, an inspection will show that the Revenue from Foreign Liquor and Miscellaneous have increased by Rs. 4,061. This increase, due to the new system of watches and checks introduced, is more than counterbalanced by the fall in the receipts from Country Liquor, Hemp Drugs and Opium attributable.

to the removal of the Indian Troops from Aden. The removal of the British Infantry from Aden during the latter part of the year under review has also had some effect on the sale of Foreign Liquor.

In the table below is contrasted the expenditure on account of establishment and contingent charges for the years 1927-28 and 1928-29 :—

Items	Amounts	
	1928-29	1927-28
	Rs.	Rs.
Establishments	18,208	18,246
Contract Contingencies	1,119	1,119
Countersigned Contingencies	153	147
Total ...	19,480	19,512

III.—Licenses issued during the year 1928-29.

At Aden.

Retail sale of Foreign Liquor	16
Retail sale of Foreign Potable spirits under Military Canteen Tenant system.	4
Sale of Foreign Liquor at Clubs	8
,, Denatured Spirits	10
,, Country Liquor	2
,, Hemp Drugs	2
,, Opium	2
,, By Chemists, Drugs (Cocaine)	2
,, By Medical Practitioners of dangerous Drugs.	8

At Perim.

Retail sale of Foreign Liquor	1

IV.—Foreign Liquor.

The details of quantities of Foreign spirits, wine and malt liquors passed for consumption in Aden and Perim, respectively, during the year under review and the previous year are shown in Appendix II.

V.—Country Liquor.

The total quantity of Country Liquor manufactured locally from dates and issued for consumption at Aden during the year under review is contrasted with that of the previous year in the statement below :—

Items	1928-29	1927-28
	Gls.	Gls.
Date Liquor (50 U.P.)	8,700	9,050
Date Liquor (30 U.P.)	300	450
Total in terms of 50 U.P. ...	9,120	9,680

The slight decrease in the quantity of Country Liquor consumed during the year under report is attributable to the absence of Indian Troop at Aden.

VI.—Intoxicating Drugs.

The quantity of Intoxicating Drugs other than Opium consumed at Aden during the two years under review is as under :—

Items	1928-29	1927-28
	Srs. T.	Srs. T.
Ganja	79 18	142 14
Bhang	0 63	1 10

The decrease in consumption in the year under report is due to the diminished demand caused by the removal of Indian Troops from Aden.

VII.—Cocaine and Heroin.

The Cocaine and Heroin transactions during the year 1928-29 are shown in Appendix III submitted with this report.

VIII.—Opium.

In Appendix III is given the opening balance, the quantity imported, that consumed, and the balance during the year 1928-29.

A contrast of the sale during the year 1928-29 and that in 1927-28 stands as under :—

Item	Sales in	
	1928-29	1927-28
	Srs. T.	Srs. T.
Opium	39 65	42 74

The above slight fall is attributable, as in the case of Hemp Drugs, to the withdrawal of the Indian Troops from Aden.

No opium was issued in 1928-29 for Veterinary or Quasi-veterinary purposes—*vide* Government Resolution, Revenue Department, No. 3494/24, dated 3rd April 1925.

Transhipment.

Two hundred and fifty chests of Persian Opium were transhipped at Aden to Singapore during 1928-29.

IX.—License Fees.

License fees received at Aden and Perim during the years 1927-28 and 1928-29, on Foreign Liquor, Country Liquor, Intoxicating Drugs and Opium, are contrasted in Appendix I.

X.—Per-Capita Taxation.

Excise Taxation per head of population for the years 1927-28 and 1928-29, is contrasted in the tabular statement as under :—

District	Population as per Census of 1921	1927-28		1928-29	
		Realizations	Taxation per head	Realizations	Taxation per head
		Rs.	Rs. a. p.	Rs.	Rs. a. p.
Aden	54,497	2,24,031	4 1 9	2,21,538	4 1 1
Perim	2,070	5,929	2 13 10	5,100	2 7 5
Total ..	56,567	2,29,960	4 1 1	2,26,638	4 0 0

XI.—Offences.

During the year under review twelve cases of illegal importation of Liquor and Perfumed spirits, and two cases of illicit sale of Liquor

and one case of illicit sale of Hemp Drugs were detected, against three cases of illicit importation and one case of sale of Country Liquor in 1927-28.

XII.—Head of Department.

The following officers held charge of the office of Collector of Excise, during 1928-29 :—

Major G. T. Fisher and Colonel B. R. Reilly.

I have the honour to be,

Sir,

Your most obedient Servant,

(Signed) F. E. LAUGHTON,

Captain, I.A.,

Collector of Salt and Excise, Aden.

No. A/439-5995.

THE RESIDENCY :

Aden, 21st September 1929.

Submitted to Government in the Revenue Department, Bombay.

F. E. LAUGHTON,

Captain, I.A.,

for Resident and Commander-in-Chief,

Aden.

APPENDIX I

Comparative statement showing sources of Excise Revenue realized in Aden and Perim during the financial years 1927-28 and 1928-29

Items	Aden		Perim		Total		Remarks
	1927-28	1928-29	1927-28	1928-29	1927-28	1928-29	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1 Duty on imported Foreign liquors.	1,66,722	1,70,218	5,684	4,847	1,72,406	1,75,065	
2 License fees for the sale of foreign liquors.	9,504	10,054	245	253	9,749	10,307	
3 Still head duty on country liquor.	36,300	34,200	...	...	36,300	34,200	
4 License fee for the manufacture and sale of country liquor.	1,624	1,616	...	...	1,624	1,616	
5 Duty on intoxicating drugs (Ganja).	4,800	Nil.	...	...	4,800	Nil.	
Do. (Bhang).	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	
6 License fees for the manufacture and sale of intoxicating drugs.	550	450	...	...	550	450	
7 License fees for the Opium Farm.	725	726	...	...	725	726	
8 Gain on sale of opium.	2,209	1,833	...	...	2,209	1,833	
9 Miscellaneous ...	1,597	2,441	...	...	1,597	2,441	
Total ...	2,24,031	2,21,538	5,929	5,100	2,29,960	2,26,638	

(Signed) F. E. LAUGHTON,
Captain, I.A.,
Collector of Salt and Excise, Aden.

APPENDIX II

Comparative statement of quantities of imported Foreign Wines, Spirits and Malt Liquors passed for consumption in Aden and Perim during the financial years 1927-28 and 1928-29

Items	Aden		Perim		Total		Aden		Perim	
	1927-28	1928-29	1927-28	1928-29	1927-28	1928-29	Increase	Decrease	Increase	Decrease
	Gls.	Gls.	Gls.	Gls.	Gls.	Gls.	Gls.	Gls.	Gls.	Gls.
1 Ale, porter, beer, cider and other fermented liquors.	1,09,889	1,13,241	1,534	1,625	1,11,423	1,14,866	3,352	...	91	...
2 Denatured Spirits ...	677	593	...	...	677	593	...	84	...	...
3 Perfumed Spirits ...	55	63	...	...	55	63	8	...	...	...
4 Liqueurs Cordials, mixtures and other preparations containing spirits.	75	99	3	1	78	100	24	...	...	2
5 All other sorts of spirits.	4,323	4,457	215	179	4,541	4,636	134	...	...	39
6 Champagnes and all other sorts of sparkling wines not containing more than 42 per cent. of proof spirit.	177	178	...	...	177	178	1	...	...	...
7 All other sorts of wine not containing more than 42 per cent. of proof spirit.	2,497	2,058	15	18	2,512	2,076	...	439	3	...
Total ...	1,17,693	1,20,689	1,770	1,823	1,19,463	1,22,512	3,519	523	94	41

(Signed) F. E. LAUGHTON,
Captain, I.A.,
Collector of Salt and Excise, Aden.

APPENDIX III

Statement showing the transactions in Opium and Cocaine during the year 1928-29

Name of drugs, preparations and admixtures, etc.	Opening balance on 1st April 1928	Quantity imported from			Exported	Consumed	Balance on 31st March 1929	Remarks
		London	Bombay	Total				
1. Crude Opium ...	Seers 41 Tolas 19	...	...	...	...	Seers 39 Tolas 65 Grains	Seer 1 Tolas 34 Grains	
2. Opium medicinal.	Grains 250	22,279	6,224½	28,503½	...	6,071½	22,681½	
3. Liq. Morph. Hydro. Chlor.	,, 75	338½	...	338½	...	201½	212½	
4. Morph. Hydro. Chlor.	,, 460	682	39	721	...	101	1,080	
5. Liq. Morph. Acetas.	,, 1,400	...	...	...	...	.....	1,400	
6. Morph. Acetas.	,, 2,357½	290	...	290	...	12	2,635½	
7. Cocaine ...	,, 1,552½	1,892½	856	2,748½	...	1,009	3,291½	
8. Heroin ...	,, 45½	7½	...	7½	...	50	3½	
9. Hemp Drugs ...	.....	1,464	12,648	14,112	...	2,904	11,208	

(Signed) F. E. LAUGHTON,
Captain, I.A.,
Collector of Salt and Excise, Aden.

Annual Reports.

Reports on the administration of the Excise Department in the Bombay Presidency, including Sind and Aden, for the financial year 1928-29.

GOVERNMENT OF BOMBAY.

REVENUE DEPARTMENT.

Resolution No. P. 55/2525.

Bombay Castle, 8th February 1930.

Read Reports on the administration of the Excise Department in the Bombay Presidency, including Sind and Aden, for the year 1928-29 submitted by the Commissioner of Excise, the Commissioner in Sind and the Resident and Commander-in-Chief, Aden.

RESOLUTION.—In the Presidency (excluding Sind) the consumption of country spirit continued to decrease and was 38,721 proof gallons less than in the preceding year. The decrease occurred in the districts of Ahmedabad, Thana, Bombay Suburban, Kolaba, Ratnagiri, Dharwar, Belgaum and Poona and the Town and Island of Bombay, and was caused by the poor economic condition of the people due to trade depression and in Bombay also to the prolonged mill-strike, illicit distillation in tracts where there are facilities for it, illicit importation of liquor from Indian States or foreign territories, the unpopular low strength of country spirit, high selling prices and a growing taste among the drinking classes for cheap foreign spirit and beer. The rations fixed for 1928-29 were the same as those for 1927-28 except in the case of the West Khandesh, East Khandesh, Surat and Thana districts. For the West Khandesh District, Government sanctioned an extra ration of 15,000 proof gallons to meet the increased demand for liquor caused by the good agricultural season and the consequent increase in the number of marriages. In Sind the consumption of country spirit increased from 1,13,761 proof gallons in 1927-28 to 1,18,881 proof gallons in 1928-29. The increase was shared by all the districts except Hyderabad, where the consumption was 3,521 proof gallons less than in the previous year. The increase in the district of Karachi was due to keen competition among the local licenses, while that in the districts of Sukkur and Thar Parkar was the result of a favourable season and the influx of labourers from other places for work on the Barrage and the new canals.

2. In the Presidency (excluding Sind) the number of shops for the retail vend of country spirit fell from 1,589 in 1927-28 to 1,579 in the year under report. Eight shops were closed on the recommendations of the advisory committee and two shops were closed by Government on their own initiative.

3. The revenue from country spirit (*i.e.*, still-head duty, license and vend fees) in the Presidency (excluding Sind) decreased from

Rs. 2,18,00,121 to Rs. 2,07,77,171, while in Sind it increased from Rs. 23,30,481 to Rs. 23,46,437. For the whole Presidency therefore there was a decrease of Rs. 10,07,000.

4. The consumption of toddy in the Presidency (excluding Sind) decreased by 1,196,898 gallons and in Sind by 2,571 gallons. The number of trees tapped decreased by 33,586 and the number of licenses by 1,455. These decreases mainly occurred in the Town and Island of Bombay and in the Surat and Thana districts. Owing to the prolonged mill-strike and the consequent exodus of the millhands from Bombay less toddy was consumed and fewer trees were tapped. The notable decrease of 19,636 in the number of trees tapped in the Surat District is to be chiefly attributed to the anti-drink campaign which was carried on in that district during the year. Further 19 toddy shops and 178 tree foot booths remained undisposed of as a result of this campaign. In the Umbergaon Petha of the Thana District there was a decrease of 7,602 in the number of trees tapped, due to the agitation conducted by the toddy licensees as a protest against the increase in the tax from Rs. 2 to Rs. 3 per date tree. In Sind the decrease was caused by the diversion of customers to country liquor which was sold at comparatively cheaper rates. The total revenue from toddy decreased from Rs. 47,67,000 to Rs. 45,79,000.

5. The new foreign liquor scheme for the maintenance by foreign liquor licensees, of correct sale statistics and the revision of the scale of fees for the privilege of vend of foreign liquor came into force in the Presidency (excluding Sind) with effect from 1st April 1928. It has worked with a complete absence of friction, and has fully justified the expectation that a greater measure of control would be in the interests alike of the trade and of Government. It has been decided to extend the system to Sind with effect from 1st April 1930.

6. The consumption of ganja decreased from 38,587 seers to 32,881 seers in the Presidency (excluding Sind) and from 828 seers to 582 seers in Sind. The decrease is attributed to the enhancement in duty. The consumption of bhang, however, increased from 7,936 seers to 8,043 seers in the Presidency (excluding Sind) and from 80,281 seers to 81,481 seers in Sind. The total revenue derived from the sale of hemp drugs throughout the Presidency was Rs. 27,23,917 as against Rs. 28,78,636 in the previous year.

7. The sales of opium decreased from 23,152 seers to 22,126 seers in the Presidency other than Sind and from 5,297 seers to 5,290 seers in Sind. The large decrease in the Presidency proper was due to trade depression and high selling prices. The revenue derived from opium increased from Rs. 28,30,957 to Rs. 29,02,444 in the Presidency other than Sind and from Rs. 5,40,002 to Rs. 5,47,972 in Sind. The increase was due to the higher vend fees received during the year under report. Government have appointed local committees of enquiry for the districts of Ahmedabad, Kaira, Panch Mahals, Broach, Poona, Sholapur and Ahmednagar, the town of Hyderabad in Sind and the Town and Island of Bombay to report upon the

causes of the excessive consumption of opium and to suggest, if possible, measures for its reduction. These are shortly to be considered at a conference between the Government of India and the local Governments.

8. The gross total expenditure on administration, exclusive of (1) refunds (Rs. 1,79,585) and (2) compensations to (*a*) the Bombay Municipality for the loss of revenue which it previously derived from shop licenses (Rs. 1,43,750) and (*b*) the District Local Boards in the Presidency (excluding Sind) in lieu of the one anna cess on excise revenue which they were formerly allowed (Rs. 1,30,128), was in the Presidency (excluding Sind) Rs. 26,40,955 as against Rs. 31,51,749 in the previous year, and in Sind Rs. 3,49,839 as against Rs. 3,58,035. The net excise revenue decreased from Rs. 3,12,56,731 to Rs. 3,06,90,912 in the Presidency other than Sind. In Sind there was a small increase from Rs. 40,40,266 to Rs. 41,02,335.

9. Rationing as part of the general policy of prohibition by gradual and progressive stages has been in operation since 1st April 1922. The financial and other results of the working of the arrangement have been detailed at great length by the Government in their reviews of the Excise Administration Reports of the past six years. The experience of this period shows that the consumption of licit liquor has been considerably reduced without an appreciable improvement in the habits of temperance and that the illicit distillation and importation of liquor has increased *pari passu*. This increase in the manufacture and consumption of illicit liquor is an unfortunate feature of the situation not only from the point of view of prohibition but also from that of the welfare of the community, since apart from the loss of a source of revenue the flouting of the law is a danger to the body politic. Government accordingly feel that the time has now come when they should review the position as it stands as a result of eight years' working of the experiment of rationing, and they have instituted enquiries to this end. The aim which they have set before themselves is to determine how without losing sight of the avowed goal of prohibition they can ensure that, so long as the liquor traffic is permitted by law, they derive a legitimate revenue from it, and at the same time deprive the people of the fatal incentive to the manufacture and consumption of illicit liquor, which at present prevails over a wide area of the Presidency.

By order of the Government of Bombay
(Transferred Departments),

G. K. JOSHI,
Under Secretary to Government.

[P.T.O.

To

The Commissioner in Sind,
The Commissioner of Excise,
The Commissioners of Divisions,
The Resident and Commander-in-Chief, Aden,
All Collectors, including the Deputy Commissioner, Upper Sind Frontier,
The Collector of Bombay,
The Collector of Abkari, Aden,
The Superintendent of Salt and Excise, Sind,
The Inspector General of Police,
The Commissioner of Police, Bombay,
The Resident, Kolhapur, and Political Agent, Southern Maratha Country States,
The Political Agent, Mahi Kantha,
The Political Agent, Rewa Kantha,
The Political Agent, Sawantwadi,
The Accountant General,
The Director of Information and Labour Intelligence,
The Compiler, General Administration Report,
The Oriental Translator to Government,
The Private Secretary to His Excellency the Governor,
The Political Department,
The Home Department,
The Finance Department,
The Public Works Department,
The Government of India,
The High Commissioner for India, London.

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